

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NOS. 1179 & 1765

97TH GENERAL ASSEMBLY

4635L.04P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 136.300, 142.815, 144.010, 144.018, 144.020, 144.030, and 144.044, RSMo, and to enact in lieu thereof seven new sections relating to sales taxes on places of amusement, entertainment, recreation, games, athletic events, motor fuel, and manufactured homes.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 136.300, 142.815, 144.010, 144.018, 144.020, 144.030, and
2 144.044, RSMo, are repealed and seven new sections enacted in lieu thereof, to be known as
3 sections 136.300, 142.815, 144.010, 144.018, 144.020, 144.030, and 144.044, to read as follows:

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

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

7 (2) The taxpayer has adequate records of its transactions and provides the department
8 of revenue reasonable access to these records[]; and

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

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

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

(2) Kerosene sold for use as fuel to generate power in aircraft engines, whether in aircraft or for training, testing or research purposes of aircraft engines;

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

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

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

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

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

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

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

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

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

72 (5) That portion of motor fuel used to operate equipment attached to a motor vehicle, if
73 the motor fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel
74 reservoir for travel on a highway and for the operation of equipment, or if the motor fuel was
75 placed in a separate fuel tank and used only for the operation of auxiliary equipment. The
76 exemption for use pursuant to this subdivision shall be claimed by a refund claim filed by the
77 consumer who shall provide evidence of an allocation of use satisfactory to the director;

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

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

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

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

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

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

103 **(9) Motor fuel delivered to any marina within this state that sells such fuel solely for**
104 **use in any watercraft, as such term is defined in section 306.010, and not accessible to other**
105 **motor vehicles, is exempt from the fuel tax imposed by this chapter. Any motor fuel**
106 **distributor that delivers motor fuel to any marina in this state for use solely in any**
107 **watercraft, as such term is defined in section 306.010, at a location other than a marina**

108 **within this state may claim the exemption provided in this subsection by filing a claim for**
109 **refund of the fuel tax.**

144.010. 1. The following words, terms, and phrases when used in sections 144.010 to
2 144.525 have the meanings ascribed to them in this section, except when the context indicates
3 a different meaning:

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

7 (2) "Business" includes any activity engaged in by any person, or caused to be engaged
8 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the
9 classification of which business is of such character as to be subject to the terms of sections
10 144.010 to 144.525. A person is "engaging in business" in this state for purposes of sections
11 144.010 to 144.525 if such person "engages in business in this state" or "maintains a place of
12 business in this state" under section 144.605. The isolated or occasional sale of tangible personal
13 property, service, substance, or thing, by a person not engaged in such business, does not
14 constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the
15 total amount of the gross receipts from such sales, exclusive of receipts from the sale of tangible
16 personal property by persons which property is sold in the course of the partial or complete
17 liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any
18 calendar year. The provisions of this subdivision shall not be construed to make any sale of
19 property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

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

25 (4) "Gross receipts", except as provided in section 144.012, means the total amount of
26 the sale price of the sales at retail including any services other than charges incident to the
27 extension of credit that are a part of such sales made by the businesses herein referred to, capable
28 of being valued in money, whether received in money or otherwise; except that, the term "gross
29 receipts" shall not include the sale price of property returned by customers when the full sale
30 price thereof is refunded either in cash or by credit. In determining any tax due under sections
31 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be
32 specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the
33 sale price above mentioned shall be deemed to be the amount received. It shall also include the
34 lease or rental consideration where the right to continuous possession or use of any article of

35 tangible personal property is granted under a lease or contract and such transfer of possession
36 would be taxable if outright sale were made and, in such cases, the same shall be taxable as if
37 outright sale were made and considered as a sale of such article, and the tax shall be computed
38 and paid by the lessee upon the rentals paid;

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

43 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the
44 director of revenue to operate as a motor vehicle leasing company. Not all persons renting or
45 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
46 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
47 144.070, as hereinafter provided;

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

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

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

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

68 (11) "Sale at retail" means any transfer made by any person engaged in business as
69 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use
70 or consumption and not for resale in any form as tangible personal property, for a valuable

71 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed
72 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,
73 optometrists and veterinarians and used in the practice of their professions shall be deemed to
74 be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,
75 computer output or microfilm or microfiche and computer-assisted photo compositions to a
76 purchaser to enable the purchaser to obtain for his or her own use the desired information
77 contained in such computer printouts, computer output on microfilm or microfiche and
78 computer-assisted photo compositions shall be considered as the sale of a service and not as the
79 sale of tangible personal property. Where necessary to conform to the context of sections
80 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to
81 embrace:

82 (a) Sales of admission tickets[, cash admissions,] **and charges and fees for admission**
83 to [or in places of amusement, entertainment and recreation, games and athletic events] **view**
84 **sporting events, dance performances, theater performances, orchestra, concerts, and other**
85 **performing arts productions, and amounts paid for admission to racetracks, arcades,**
86 **theme and amusement parks, water parks, circuses, carnivals, festivals, air shows,**
87 **museums, marinas, motion picture theaters, and other commercial attractions. Such sales**
88 **shall not include the amount paid that results in the first opportunity to purchase or**
89 **decline tickets for admission to events, but does not itself result in admission;**

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

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

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

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

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

104 (12) "Seller" means a person selling or furnishing tangible personal property or rendering
105 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.

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

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

34 3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel,
35 tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other
36 place in which rooms, meals, or drinks are regularly served to the public shall remit tax on the
37 amount of sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern,
38 inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in
39 which rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such
40 rooms, meals, or drinks shall not be subject to tax if the initial sale was an arms length
41 transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or
42 drinks is exempt or excluded from payment of sales and use taxes, the provisions of this
43 subsection shall not require the hotel, motel, tavern, inn, restaurant, eating house, drugstore,
44 dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are
45 regularly served to the public to remit tax on that sale.

46 4. The provisions of this section are intended to reject and abrogate earlier case law
47 interpretations of the state's sales and use tax law with regard to sales for resale as extended in

48 Music City Centre Management, LLC v. Director of Revenue, 295 S.W.3d 465, (Mo. 2009) and
49 ICC Management, Inc. v. Director of Revenue, 290 S.W.3d 699, (Mo. 2009). The provisions
50 of this section are intended to clarify the exemption or exclusion of purchases for resale from
51 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
2 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the
3 highways or waters of this state which are required to be titled under the laws of the state of
4 Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the
5 privilege of engaging in the business of selling tangible personal property or rendering taxable
6 service at retail in this state. The rate of tax shall be as follows:

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

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

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

28 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local
29 and long distance telecommunications service to telecommunications subscribers and to others
30 through equipment of telecommunications subscribers for the transmission of messages and
31 conversations and upon the sale, rental or leasing of all equipment or services pertaining or
32 incidental thereto; except that, the payment made by telecommunications subscribers or others,

33 pursuant to section 144.060, and any amounts paid for access to the internet or interactive
34 computer services shall not be considered as amounts paid for telecommunications services;

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

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

41 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets
42 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such
43 buses and trucks as are licensed by the division of motor carrier and railroad safety of the
44 department of economic development of Missouri, engaged in the transportation of persons for
45 hire;

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

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

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

144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

(1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to 281.310) which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

(2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;

35 (3) Materials, replacement parts and equipment purchased for use directly upon, and for
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock
37 or aircraft engaged as common carriers of persons or property;

38 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers
39 pulled by such motor vehicles, that are actually used in the normal course of business to haul
40 property on the public highways of the state, and that are capable of hauling loads commensurate
41 with the motor vehicle's registered weight; and the materials, replacement parts, and equipment
42 purchased for use directly upon, and for the repair and maintenance or manufacture of such
43 vehicles. For purposes of this subdivision "motor vehicle" and "public highway" shall have the
44 meaning as ascribed in section 390.020;

45 (5) Replacement machinery, equipment, and parts and the materials and supplies solely
46 required for the installation or construction of such replacement machinery, equipment, and
47 parts, used directly in manufacturing, mining, fabricating or producing a product which is
48 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
49 the materials and supplies required solely for the operation, installation or construction of such
50 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
51 material recovery processing plants in this state. For the purposes of this subdivision, a "material
52 recovery processing plant" means a facility that has as its primary purpose the recovery of
53 materials into a useable product or a different form which is used in producing a new product and
54 shall include a facility or equipment which are used exclusively for the collection of recovered
55 materials for delivery to a material recovery processing plant but shall not include motor vehicles
56 used on highways. For purposes of this section, the terms motor vehicle and highway shall have
57 the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials
58 within a manufacturing process or the use of a product previously recovered. The material
59 recovery processing plant shall qualify under the provisions of this section regardless of
60 ownership of the material being recovered;

61 (6) Machinery and equipment, and parts and the materials and supplies solely required
62 for the installation or construction of such machinery and equipment, purchased and used to
63 establish new or to expand existing manufacturing, mining or fabricating plants in the state if
64 such machinery and equipment is used directly in manufacturing, mining or fabricating a product
65 which is intended to be sold ultimately for final use or consumption;

66 (7) Tangible personal property which is used exclusively in the manufacturing,
67 processing, modification or assembling of products sold to the United States government or to
68 any agency of the United States government;

69 (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

(9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public;

(10) The rentals of films, records or any type of sound or picture transcriptions for public commercial display;

(11) Pumping machinery and equipment used to propel products delivered by pipelines engaged as common carriers;

(12) Railroad rolling stock for use in transporting persons or property in interstate commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more or trailers used by common carriers, as defined in section 390.020, in the transportation of persons or property;

(13) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

(14) Anodes which are used or consumed in manufacturing, processing, compounding, mining, producing or fabricating and which have a useful life of less than one year;

(15) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(16) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(17) Tangible personal property purchased by a rural water district;

(18) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games

or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

(19) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

(20) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities;

(21) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and

142 industries of the state, and all sales made to any private not-for-profit institution of higher
143 education not otherwise excluded pursuant to subdivision (20) of this subsection or any
144 institution of higher education supported by public funds, and all sales made to a state relief
145 agency in the exercise of relief functions and activities;

146 (22) All ticket sales made by benevolent, scientific and educational associations which
147 are formed to foster, encourage, and promote progress and improvement in the science of
148 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
149 organizations if such organizations are exempt from federal tax pursuant to the provisions of the
150 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any
151 fair conducted by a county agricultural and mechanical society organized and operated pursuant
152 to sections 262.290 to 262.530;

153 (23) All sales made to any private not-for-profit elementary or secondary school, all sales
154 of feed additives, medications or vaccines administered to livestock or poultry in the production
155 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
156 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
157 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
158 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
159 defined in section 142.028, natural gas, propane, and electricity used by an eligible new
160 generation cooperative or an eligible new generation processing entity as defined in section
161 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and
162 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed
163 additives" means tangible personal property which, when mixed with feed for livestock or
164 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term
165 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted
166 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark
167 the application of pesticides and herbicides for the production of crops, livestock or poultry. As
168 used in this subdivision, the term "farm machinery and equipment" means new or used farm
169 tractors and such other new or used farm machinery and equipment and repair or replacement
170 parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary
171 mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively,
172 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,
173 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-
174 half of each purchaser's purchase of diesel fuel therefor which is:

175 (a) Used exclusively for agricultural purposes;

176 (b) Used on land owned or leased for the purpose of producing farm products; and

177 (c) Used directly in producing farm products to be sold ultimately in processed form or
178 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
179 ultimately in processed form at retail;

180 (24) Except as otherwise provided in section 144.032, all sales of metered water service,
181 electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil
182 for domestic use and in any city not within a county, all sales of metered or unmetered water
183 service for domestic use:

184 (a) "Domestic use" means that portion of metered water service, electricity, electrical
185 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not
186 within a county, metered or unmetered water service, which an individual occupant of a
187 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility
188 service through a single or master meter for residential apartments or condominiums, including
189 service for common areas and facilities and vacant units, shall be deemed to be for domestic use.
190 Each seller shall establish and maintain a system whereby individual purchases are determined
191 as exempt or nonexempt;

192 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
193 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
194 with and approved by the Missouri public service commission. Sales and purchases made
195 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf
196 of the occupants of residential apartments or condominiums through a single or master meter,
197 including service for common areas and facilities and vacant units, shall be considered as sales
198 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales
199 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
200 service rate classification and the provision of service thereunder shall be conclusive as to
201 whether or not the utility must charge sales tax;

202 (c) Each person making domestic use purchases of services or property and who uses any
203 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day
204 of the fourth month following the year of purchase, and without assessment, notice or demand,
205 file a return and pay sales tax on that portion of nondomestic purchases. Each person making
206 nondomestic purchases of services or property and who uses any portion of the services or
207 property so purchased for domestic use, and each person making domestic purchases on behalf
208 of occupants of residential apartments or condominiums through a single or master meter,
209 including service for common areas and facilities and vacant units, under a nonresidential utility
210 service rate classification may, between the first day of the first month and the fifteenth day of
211 the fourth month following the year of purchase, apply for credit or refund to the director of
212 revenue and the director shall give credit or make refund for taxes paid on the domestic use

213 portion of the purchase. The person making such purchases on behalf of occupants of residential
214 apartments or condominiums shall have standing to apply to the director of revenue for such
215 credit or refund;

216 (25) All sales of handicraft items made by the seller or the seller's spouse if the seller or
217 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such
218 sales do not constitute a majority of the annual gross income of the seller;

219 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,
220 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
221 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes
222 on such excise taxes;

223 (27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
224 vessels which are used primarily in or for the transportation of property or cargo, or the
225 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,
226 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while
227 it is afloat upon such river;

228 (28) All sales made to an interstate compact agency created pursuant to sections 70.370
229 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such
230 agency as provided pursuant to the compact;

231 (29) Computers, computer software and computer security systems purchased for use
232 by architectural or engineering firms headquartered in this state. For the purposes of this
233 subdivision, "headquartered in this state" means the office for the administrative management
234 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

235 (30) All livestock sales when either the seller is engaged in the growing, producing or
236 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering
237 or leasing of such livestock;

238 (31) All sales of barges which are to be used primarily in the transportation of property
239 or cargo on interstate waterways;

240 (32) Electrical energy or gas, whether natural, artificial or propane, water, or other
241 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
242 products or in any material recovery processing plant as defined in subdivision (5) of this
243 subsection;

244 (33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
245 herbicides used in the production of crops, aquaculture, livestock or poultry;

246 (34) Tangible personal property and utilities purchased for use or consumption directly
247 or exclusively in the research and development of agricultural/biotechnology and plant genomics
248 products and prescription pharmaceuticals consumed by humans or animals;

- 249 (35) All sales of grain bins for storage of grain for resale;
- 250 (36) All sales of feed which are developed for and used in the feeding of pets owned by
- 251 a commercial breeder when such sales are made to a commercial breeder, as defined in section
- 252 273.325, and licensed pursuant to sections 273.325 to 273.357;
- 253 (37) All purchases by a contractor on behalf of an entity located in another state,
- 254 provided that the entity is authorized to issue a certificate of exemption for purchases to a
- 255 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
- 256 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
- 257 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
- 258 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
- 259 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
- 260 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
- 261 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
- 262 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
- 263 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
- 264 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
- 265 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
- 266 or remodeling facilities for the following:
- 267 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
- 268 project exemption certificates in accordance with the provisions of section 144.062; or
- 269 (b) An exempt entity located outside the state if the exempt entity is authorized to issue
- 270 an exemption certificate to contractors in accordance with the provisions of that state's law and
- 271 the applicable provisions of this section;
- 272 (38) All sales or other transfers of tangible personal property to a lessor who leases the
- 273 property under a lease of one year or longer executed or in effect at the time of the sale or other
- 274 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
- 275 238.010 to 238.100;
- 276 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility
- 277 owned or operated by a governmental authority or commission, a quasi-governmental agency,
- 278 a state university or college or by the state or any political subdivision thereof, including a
- 279 municipality, and that is played on a neutral site and may reasonably be played at a site located
- 280 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that
- 281 is not located on the campus of a conference member institution participating in the event;
- 282 (40) All purchases by a sports complex authority created under section 64.920, and all
- 283 sales of utilities by such authority at the authority's cost that are consumed in connection with
- 284 the operation of a sports complex leased to a professional sports team;

285 (41) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement
286 parts, and equipment purchased for use directly upon, and for the modification, replacement,
287 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

288 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or
289 similar places of business for use in the normal course of business and money received by a
290 shooting range or similar places of business from patrons and held by a shooting range or similar
291 place of business for redistribution to patrons at the conclusion of a shooting event;

292 **(43) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as**
293 **defined in section 306.010.**

294 3. Any ruling, agreement, or contract, whether written or oral, express or implied,
295 between a person and this state's executive branch, or any other state agency or department,
296 stating, agreeing, or ruling that such person is not required to collect sales and use tax in this
297 state despite the presence of a warehouse, distribution center, or fulfillment center in this state
298 that is owned or operated by the person or an affiliated person shall be null and void unless it is
299 specifically approved by a majority vote of each of the houses of the general assembly. For
300 purposes of this subsection, an "affiliated person" means any person that is a member of the same
301 controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of
302 1986, as amended, as the vendor or any other entity that, notwithstanding its form of
303 organization, bears the same ownership relationship to the vendor as a corporation that is a
304 member of the same controlled group of corporations as defined in Section 1563(a) of the
305 Internal Revenue Code, as amended.

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

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

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

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

12 2. In the event of the sale of a new manufactured home, forty percent of the purchase
13 price, as defined in section 700.320, shall be considered the sale of a service and not the sale of
14 tangible personal property. In addition to the exemptions granted under the provisions of section
15 144.030, the sale of services as defined in this section shall be specifically exempted from the

16 provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
17 sections 144.010 to 144.525 and 144.600 to 144.745, and from the computation of the tax levied,
18 assessed or payable under sections 238.235 and 238.410, the local sales tax law as defined in
19 section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.

20 3. In the event of the sale of a new modular unit, forty percent of the retail sale of the unit
21 or forty percent of the manufacturer's sales price of the unit if the manufacturer makes a sale to
22 a consumer that is not a retail sale, plus any carrier charge and freight charges shall be considered
23 the sale of a service and sixty percent shall be the retail sale of tangible personal property. In
24 addition to the exemptions granted under the provisions of section 144.030, the sale of services
25 as defined in this section shall be specifically exempted from the provisions of sections 238.235
26 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525
27 and 144.600 to 144.745, and from the computation of the tax levied, assessed, or payable under
28 sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections
29 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.

30 **4. In addition to the exemptions granted under the provisions of section 144.030,**
31 **the sale of a used manufactured home as defined in this section shall be specifically**
32 **exempted from the provisions of sections 238.235 and 238.410, the local sales tax law as**
33 **defined in section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and from the**
34 **computation of the tax levied, assessed, or payable under sections 238.235 and 238.410, the**
35 **local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to**
36 **144.745, and section 238.235.**

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