

SECOND REGULAR SESSION

# HOUSE BILL NO. 2273

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BURLISON (Sponsor), NEELY AND KOENIG (Co-sponsors).

6523H.03I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to taxation.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.052, to read as follows:

144.052. In addition to all other exemptions granted under this chapter, there is  
2 hereby specifically exempted from the provisions of sections 144.010 to 144.525, 144.600  
3 to 144.761, and 238.235, and the local sales tax law as defined in section 32.085, from the  
4 computation of the tax levied, assessed, or payable under sections 144.010 to 144.525,  
5 144.600 to 144.761, 238.235, and the local sales tax law as defined in section 32.085, all sales  
6 of prescription drugs, biological products, and devices approved by the United States Food  
7 and Drug Administration and all drugs, biological products, and devices that have  
8 successfully completed phase one of a clinical trial, but have not been approved for general  
9 use by the United States Food and Drug Administration and remain under investigation  
10 in a clinical trial, used for the treatment of terminal illnesses, including components and  
11 repair parts, and the disposable or single patient use supplies required for the use of such  
12 devices.

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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.