

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 115, Page 15, Section 99.845, Line 311, by inserting after all of said section and line
3 the following:

4 "137.018. 1. As used in this section, the term "merchandise" shall include short term rentals
5 of equipment and other merchandise offered for short term rentals by rental companies under 532412
6 or 532210 of the 2012 edition of the North American Industry Classification System as prepared by
7 the Executive Office of the President, Office of Management and Budget. As used in this section,
8 the term "short term rental" shall mean rentals for a period of less than three hundred sixty-five
9 consecutive days, for an undefined period, or under an open-ended contract.

10 2. For the purposes of article X, section 6 of the Constitution of Missouri, all merchandise
11 held or owned by a merchant whether or not currently subject to a short term rental and which will
12 subsequently or ultimately be sold shall be considered inventory and exempt from ad valorem
13 taxes."; and

14
15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.

Action Taken _____ Date _____

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