

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 115, Page 19, Section 144.049, Line 50, by inserting after all of said line and section
3 the following:

4 "144.059. 1. As used in this section, the term "'Made in USA' product" means any new
5 product that supports a claim to be made in the United States under the policy on "Made in USA"
6 claims enforced by the Federal Trade Commission and that is not already exempt from state sales
7 taxes under any provision of state law.

8 2. In each year beginning on or after January 1, 2016, but ending before December 31, 2017,
9 there is hereby exempted from the state sales tax law all retail sales of any "Made in USA" product
10 during a seven-day period beginning at 12:01 a.m. on July first and ending at midnight on July
11 seventh, unless July first is a Sunday. If July first is a Sunday, the seven-day period shall begin on
12 July second and end on July eighth. The exemption provided in this section shall apply only to the
13 first fifteen thousand dollars of each purchase of a "Made in USA" product.

14 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday
15 established in this section to apply to its local sales taxes. A political subdivision shall notify the
16 department of revenue not less than forty-five calendar days before the beginning date of the sales
17 tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its local
18 sales taxes.

19 4. After adopting an order or ordinance to apply the sales tax holiday established in this
20 section to the political subdivision's local sales taxes, a political subdivision may, by order or
21 ordinance, rescind the order or ordinance applying the sales tax holiday to its local sales taxes. The
22 political subdivision shall notify the department of revenue not less than forty-five calendar days
23 before the beginning date of the sales tax holiday occurring in that year of any order or ordinance
24 rescinding an order or ordinance to apply the sales tax holiday to its local sales taxes.

25 5. Retailers that do not participate in the sales tax holiday may offer department of revenue
26 sales tax refund forms to consumers to file for refunds directly from the department of revenue or
27 offer on-site sales tax refunds in lieu of participating in the sales tax holiday.

28 6. No sale of any motor vehicle, as defined in section 301.010, shall be exempt from any
29 sales tax under this section.

30 7. No sale of fuel shall be exempt from any sales tax under this section unless specifically
31 exempted by statute."; and

Action Taken _____ Date _____

Action Taken _____ Date _____

1
2 Further amend said bill by amending the title, enacting clause, and intersectional references
3 accordingly.
4
5