

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Committee Substitute for Senate Bill No. 18, Page 1, In the Title, Line 3, by
2 deleting all of said line and inserting in lieu thereof the following words, "to sales tax."; and
3

4 Further amend said bill, Page 2, Section 144.021, Line 41, by inserting after all of said section and
5 line the following:

6 "144.049. 1. For purposes of this section, the following terms mean:

7 (1) "Clothing", any article of wearing apparel, including footwear, intended to be worn on or
8 about the human body. The term shall include but not be limited to cloth and other material used to
9 make school uniforms or other school clothing. Items normally sold in pairs shall not be separated to
10 qualify for the exemption. The term shall not include watches, watchbands, jewelry, handbags,
11 handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles; and

12 (2) "Personal computers", a laptop, desktop, or tower computer system which consists of a
13 central processing unit, random access memory, a storage drive, a display monitor, and a keyboard
14 and devices designed for use in conjunction with a personal computer, such as a disk drive, memory
15 module, compact disk drive, daughterboard, [digitalizer] digitizer, microphone, modem,
16 motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user
17 operating system, soundcard, or video card;

18 (3) "School supplies", any item normally used by students in a standard classroom for
19 educational purposes, including but not limited to textbooks, notebooks, paper, writing instruments,
20 crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes.
21 The term shall not include watches, radios, CD players, headphones, sporting equipment, portable or
22 desktop telephones, copiers or other office equipment, furniture, or fixtures. School supplies shall
23 also include computer software having a taxable value of three hundred fifty dollars or less and any
24 graphing calculator having a taxable value of one hundred fifty dollars or less.

25 2. In each year beginning on or after January 1, 2005, there is hereby specifically exempted
26 from state sales tax law all retail sales of any article of clothing having a taxable value of one
27 hundred dollars or less, all retail sales of school supplies not to exceed fifty dollars per purchase, all
28 computer software with a taxable value of three hundred fifty dollars or less, all graphing calculators
29 having a taxable value of one hundred fifty dollars or less, and all retail sales of personal computers
30 or computer peripheral devices not to exceed [three] one thousand five hundred dollars, during a
31 three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the

Action Taken _____ Date _____

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1 Sunday following.

2 3. If the governing body of any political subdivision adopted an ordinance that applied to the
3 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax holiday to
4 apply to such political subdivision's local sales tax, then, notwithstanding any provision of a local
5 ordinance to the contrary, the 2005 sales tax holiday shall not apply to such political subdivision's
6 local sales tax. However, any such political subdivision may enact an ordinance to allow the 2005
7 sales tax holiday to apply to its local sales taxes. A political subdivision must notify the department
8 of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday
9 occurring in that year of any ordinance or order rescinding an ordinance or order to opt out.

10 4. This section shall not apply to any sales which take place within the Missouri state
11 fairgrounds.

12 5. This section applies to sales of items bought for personal use only.

13 6. After the 2005 sales tax holiday, any political subdivision may, by adopting an ordinance
14 or order, choose to prohibit future annual sales tax holidays from applying to its local sales tax.
15 After opting out, the political subdivision may rescind the ordinance or order. The political
16 subdivision must notify the department of revenue not less than forty-five calendar days prior to the
17 beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding an
18 ordinance or order to opt out.

19 7. This section may not apply to any retailer when less than two percent of the retailer's
20 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax
21 refund in lieu of the sales tax holiday.

22 144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales Tax
23 Holiday".

24 2. For purposes of this section, the following terms mean:

25 (1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers,
26 conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

27 (2) "Energy star certified", any appliance approved by both the United States Environmental
28 Protection Agency and the United States Department of Energy as eligible to display the energy star
29 label, as amended from time to time.

30 3. In each year beginning on or after January 1, 2009, there is hereby specifically exempted
31 from state sales tax law all retail sales of any energy star certified new appliance, up to [one]
32 two thousand [five hundred] dollars per appliance, during a seven-day period beginning at 12:01
33 a.m. on April nineteenth and ending at midnight on April twenty-fifth.

34 4. A political subdivision may allow the sales tax holiday under this section to apply to its
35 local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify
36 the department of revenue not less than forty-five calendar days prior to the beginning date of the
37 sales tax holiday occurring in that year of any such ordinance or order.

38 5. This section may not apply to any retailer when less than two percent of the retailer's
39 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax
40 refund in lieu of the sales tax holiday.

41 205.205. 1. The governing body of any hospital district established under sections 205.160

1 to 205.379 in any county of the third classification without a township form of government and with
 2 more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or] any
 3 county of the third classification without a township form of government and with more than eleven
 4 thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants, or any
 5 county of the third classification with a township form of government and with more than twelve
 6 thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification
 7 with more than four thousand five hundred but fewer than five thousand inhabitants as the county
 8 seat may, by resolution, abolish the property tax authorized in such district under this chapter and
 9 impose a sales tax on all retail sales made within the district which are subject to sales tax under
 10 chapter 144 and all sales of metered water services, electricity, electrical current and natural,
 11 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
 12 section 144.032. The tax authorized in this section shall be not more than one percent, and shall be
 13 imposed solely for the purpose of funding the hospital district. The tax authorized in this section
 14 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
 15 other charges and taxes.

16 2. No such resolution adopted under this section shall become effective unless the governing
 17 body of the hospital district submits to the voters residing within the district at a state general,
 18 primary, or special election a proposal to authorize the governing body of the district to impose a tax
 19 under this section. If a majority of the votes cast on the question by the qualified voters voting
 20 thereon are in favor of the question, then the tax shall become effective on the first day of the second
 21 calendar quarter after the director of revenue receives notification of adoption of the local sales tax.
 22 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 23 the question, then the tax shall not become effective unless and until the question is resubmitted
 24 under this section to the qualified voters and such question is approved by a majority of the qualified
 25 voters voting on the question.

26 3. All revenue collected under this section by the director of the department of revenue on
 27 behalf of the hospital district, except for one percent for the cost of collection which shall be
 28 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
 29 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used solely
 30 for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not
 31 be commingled with any funds of the state. The director may make refunds from the amounts in the
 32 fund and credited to the district for erroneous payments and overpayments made, and may redeem
 33 dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund
 34 which are not needed for current expenditures shall be invested in the same manner as other funds
 35 are invested. Any interest and moneys earned on such investments shall be credited to the fund.

36 4. The governing body of any hospital district that has adopted the sales tax authorized in
 37 this section may submit the question of repeal of the tax to the voters on any date available for
 38 elections for the district. If a majority of the votes cast on the question by the qualified voters voting
 39 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the
 40 calendar year in which such repeal was approved. If a majority of the votes cast on the question by
 41 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
 42 section shall remain effective until the question is resubmitted under this section to the qualified
 43 voters and the repeal is approved by a majority of the qualified voters voting on the question.

44 5. Whenever the governing body of any hospital district that has adopted the sales tax
 45 authorized in this section receives a petition, signed by a number of registered voters of the district
 46 equal to at least ten percent of the number of registered voters of the district voting in the last
 47 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the
 48 governing body shall submit to the voters of the district a proposal to repeal the tax. If a majority of

1 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the
2 repeal shall become effective on December thirty-first of the calendar year in which such repeal was
3 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
4 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the
5 question is resubmitted under this section to the qualified voters and the repeal is approved by a
6 majority of the qualified voters voting on the question.

7 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust
8 fund shall continue to be used solely for the designated purposes, and the hospital district shall notify
9 the director of the department of revenue of the action at least ninety days before the effective date of
10 the repeal and the director may order retention in the trust fund, for a period of one year, of two
11 percent of the amount collected after receipt of such notice to cover possible refunds or overpayment
12 of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
13 one year has elapsed after the effective date of abolition of the tax in such district, the director shall
14 remit the balance in the account to the district and close the account of that district. The director
15 shall notify each district of each instance of any amount refunded or any check redeemed from
16 receipts due the district."; and
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18 Further amend said bill by amending the title, enacting clause, and intersectional references
19 accordingly.