House Amendment NO
Offered By
AMEND House Bill No. 878, Page 1, in the Title, Line 3,by deleting "corporate security advisors" and inserting in lieu thereof "persons licensed by the department of public safety"; and
Further amend said bill, page, Section A, Line 2, by inserting after all of said line the following:
"144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways
or waters of this state which are required to be titled under the laws of the state of Missouri and,
except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging
in the business of selling tangible personal property or rendering taxable service at retail in this state
The rate of tax shall be as follows:
(1) Upon every retail sale in this state of tangible personal property, excluding motor
vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be
titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale
involves the exchange of property, a tax equivalent to four percent of the consideration paid or
charged, including the fair market value of the property exchanged at the time and place of the
exchange, except as otherwise provided in section 144.025;
(2) A tax equivalent to four percent of the amount paid for admission and seating
accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games
and athletic events;
(3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity
or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial
consumers;
(4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and
long distance telecommunications service to telecommunications subscribers and to others through
equipment of telecommunications subscribers for the transmission of messages and conversations
and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto;
except that, the payment made by telecommunications subscribers or others, pursuant to section
144.060, and any amounts paid for access to the internet or interactive computer services shall not be
considered as amounts paid for telecommunications services;
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(5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

- (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public;
- (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;
- (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of "sale at retail" or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;
- (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.
- 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words "This ticket is subject to a sales tax.".
- 3. (1) In addition to all other taxes imposed under this chapter, a tax is hereby levied and imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of such additional tax shall be equivalent to one percent of the purchase price of all tangible personal property or taxable services rendered at retail in this state that are taxable under this section.
- (2) There is hereby created in the state treasury the "Peace Officer Video Camera Sales Tax Fund", which shall consist of money collected under this subsection. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, money in the

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fund shall be used solely as provided in this subsection and section 590.715. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

- 590.715. 1. All uniformed law enforcement officers in this state shall wear a video camera affixed to the law enforcement officer's uniform while on duty. The video camera shall record the interaction between a law enforcement officer and a member of the public. The recording shall include both audio and video.
- 2. All law enforcement agencies shall preserve any recordings made by a video camera under this section for a minimum of thirty days and shall develop any policies and procedures necessary to execute the provisions of this section.
- 3. The provisions of this section shall not apply to detectives or other law enforcement officers while they are working in an undercover capacity, or to any law enforcement officer in any situation where the wearing of such a video camera would endanger the safety of the officer or the public."; and

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