

SECOND REGULAR SESSION

# HOUSE BILL NO. 2294

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE PARKINSON.

5876H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to the annual sportsman sales tax holiday.

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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 known as section 144.051, to read as follows:

**144.051. 1. This section shall be known and may be cited as the "Annual Sportsman Sales Tax Holiday Act".**

**2. As used in this section, "sportsman equipment" means any firearms, hunting equipment, camping equipment, fishing equipment, outdoor nature sports equipment, and paddle sports equipment but shall not include any recreational vehicle, boat, or bicycle.**

**3. In each year beginning on or after January 1, 2016, there is hereby specifically exempted from state sales tax law all retail sales of any sportsman equipment, during a three-day period beginning at 12:01 a.m. on the first Friday in October and ending at midnight on the Sunday following.**

**4. The governing body of any political subdivision may, by order or ordinance, opt out of the sales tax holiday under this section, and such sales tax holiday shall not apply to the political subdivision's local sales tax. After opting out, the political subdivision may rescind the ordinance or order. A political subdivision shall notify the department of revenue no less than thirty calendar days before the beginning date of the sales tax holiday occurring in that year of any ordinance or order opting out of such sales tax holiday or rescinding an ordinance or order to opt out.**

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.

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

20           **6. Upon an annual determination by the state conservation commission, sportsman**  
21 **equipment shall not be exempt from any sales tax imposed and collected under article IV,**  
22 **section 43(a) of the Constitution of Missouri.**

23           **7. Under section 23.253 of the Missouri sunset act:**

24           **(1) The provisions of the new program authorized under this section shall**  
25 **automatically sunset on December thirty-first six years after the effective date of this**  
26 **section unless reauthorized by an act of the general assembly;**

27           **(2) If such program is reauthorized, the program authorized under this section**  
28 **shall automatically sunset on December thirty-first twelve years after the effective date of**  
29 **the reauthorization of this section; and**

30           **(3) This section shall terminate on September first of the calendar year immediately**  
31 **following the calendar year in which the program authorized under this section is sunset.**

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