

FIRST REGULAR SESSION

HOUSE BILL NO. 800

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CRAWFORD.

1672H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 144.044, RSMo, and to enact in lieu thereof one new section relating to the sale of manufactured homes.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 144.044, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.044, to read as follows:

144.044. 1. As used in this section, the following terms mean:

(1) "Sale of a modular unit", a transfer of a modular unit as defined in section 700.010;

(2) "Sale of a new manufactured home", a transfer of a manufactured home, as defined in section 700.010, which involves the delivery of the document known as the manufacturer's statement of origin to a person other than a manufactured home dealer, as dealer is defined in section 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state;

(3) "Sale of a used manufactured home", any subsequent sale of a manufactured home as defined in section 700.010, which does not qualify as "new" as defined in ~~subdivision (9) of~~ section 700.010.

2. In the event of the sale of a new manufactured home, forty percent of the ~~purchase~~ **retail sale of the unit or, if the manufacturer makes a sale to a consumer that is not a retail sale, forty percent of the manufacturer's sales price** ~~[, as defined in section 700.320,]~~ **of the unit and any carrier charge or freight charges** shall be considered the sale of a service and ~~[not the]~~ **sixty percent shall be considered the retail** sale of tangible personal property. In addition to the exemptions granted under the provisions of section 144.030, the sale of services

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.

18 as defined in this section shall be specifically exempted from the provisions of sections 238.235
19 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525
20 and 144.600 to 144.761, and from the computation of the tax levied, assessed or payable under
21 sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, **and** sections
22 144.010 to 144.525 and 144.600 to 144.761~~[-and section 238.235].~~

23 3. In the event of the sale of a new modular unit, forty percent of the retail sale of the unit
24 or forty percent of the manufacturer's sales price of the unit if the manufacturer makes a sale to
25 a consumer that is not a retail sale, plus any carrier charge and freight charges shall be considered
26 the sale of a service and sixty percent shall be the retail sale of tangible personal property. In
27 addition to the exemptions granted under the provisions of section 144.030, the sale of services
28 as defined in this section shall be specifically exempted from the provisions of sections 238.235
29 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525
30 and 144.600 to 144.761, and from the computation of the tax levied, assessed, or payable under
31 sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, **and** sections
32 144.010 to 144.525 and 144.600 to 144.761~~[-and section 238.235].~~

33 4. In addition to the exemptions granted under the provisions of section 144.030, the sale
34 of a used manufactured home ~~[as defined in this section]~~ shall be specifically exempted from the
35 provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
36 sections 144.010 to 144.525 and 144.600 to 144.761, and from the computation of the tax levied,
37 assessed, or payable under sections 238.235 and 238.410, the local sales tax law as defined in
38 section 32.085, **and** sections 144.010 to 144.525 and 144.600 to 144.761~~[-and section 238.235].~~

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