

HB 938 -- SALES TAX EXEMPTION FOR TELECOMMUNICATIONS

SPONSOR: Cornejo

This bill abrogates the Missouri Supreme Court's decision in IBM Corporation v. Director of Revenue and instructs the Director of the Department of Revenue and all courts of competent jurisdiction to follow the reasoning of the court in Southwestern Bell Tel. Co. v. Director of Revenue 78 S.W.3d 763 (Mo. banc 2002) and Southwestern Bell Tel. Co. v. Director of Revenue 182 S.W.3d 226 (Mo. banc 2005).

This bill is similar to SB 325 and HB 682 (2017).