

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 590, Page 1,
2 Section A, Line 3, by inserting after all of said section and line the following:

3
4 "137.010. The following words, terms and phrases when used in laws governing taxation
5 and revenue in the state of Missouri shall have the meanings ascribed to them in this section, except
6 when the context clearly indicates a different meaning:

7 (1) "Grain and other agricultural crops in an unmanufactured condition" shall mean grains
8 and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley, kafir, rye,
9 flax, grain sorghums, cotton, and such other products as are usually stored in grain and other
10 elevators and on farms; but excluding such grains and other agricultural crops after being processed
11 into products of such processing, when packaged or sacked. The term "processing" shall not include
12 hulling, cleaning, drying, grating, or polishing;

13 (2) "Hydroelectric power generating equipment", very-low-head turbine generators with a
14 nameplate generating capacity of at least four hundred kilowatts but not more than six hundred
15 kilowatts and machinery and equipment used directly in the production, generation, conversion,
16 storage, or conveyance of hydroelectric power to land-based devices and appurtenances used in the
17 transmission of electrical energy;

18 (3) "Intangible personal property", for the purpose of taxation, shall include all property
19 other than real property and tangible personal property, as defined by this section;

20 (4) "Real property" includes land itself, whether laid out in town lots or otherwise, and all
21 growing crops, buildings, structures, improvements and fixtures of whatever kind thereon,
22 hydroelectric power generating equipment, the installed poles used in the transmission or reception
23 of electrical energy, audio signals, video signals or similar purposes, provided the owner of such
24 installed poles is also an owner of a fee simple interest, possessor of an easement, holder of a license
25 or franchise, or is the beneficiary of a right-of-way dedicated for public utility purposes for the
26 underlying land; attached wires, transformers, amplifiers, substations, and other such devices and
27 appurtenances used in the transmission or reception of electrical energy, audio signals, video signals
28 or similar purposes when owned by the owner of the installed poles, otherwise such items are
29 considered personal property; and stationary property used for transportation or storage of liquid
30 and gaseous products, including, but not limited to, petroleum products, natural gas, propane or LP
31 gas equipment, water, and sewage;

32 (5) "Tangible personal property" includes every tangible thing being the subject of
33 ownership or part ownership whether animate or inanimate, other than money, and not forming part
34 or parcel of real property as herein defined, but does not include household goods, furniture,
35 wearing apparel and articles of personal use and adornment, as defined by the state tax commission,
36 owned and used by a person in his home or dwelling place

Action Taken _____ Date _____

1 (6) "Solar energy systems", which shall be considered personal property, include any and all
2 equipment, inverters, transformers, wiring, or other devices and appurtenances used for the creation
3 of solar energy."; and
4

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