

HOUSE AMENDMENT NO.\_\_\_\_  
TO  
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Offered By

AMEND House Amendment No.\_\_\_\_ to Senate Bill No. 768, Page 2, Line 25, by deleting the word "service" and inserting in lieu thereof the word "services"; and

Further amend said amendment and page, Line 28, by deleting the word "service" and inserting in lieu thereof the word "services"; and

Further amend said amendment and page, Line 37, by inserting after the phrase "(Mo. banc 2005)." the following:

"The construction and application of this subdivision as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *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), is hereby affirmed."; and

Further amend said amendment and page, Line 44 by deleting the word "consumption" and inserting in lieu thereof the following:

"consumption. The construction and application of this subdivision as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *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), is hereby affirmed"; and

Further amend said amendment, Page 9, Line 9, by deleting all of said line and inserting in lieu thereof the following:

"(2) "Producing" includes, but is not limited to, the production of, including the production and transmission of, telecommunication services;

(3) "Product" includes, but is not limited to, telecommunications services;

(4) "Recovered materials", those materials which have been diverted or removed from the";  
and

Further amend said amendment and page, Lines 22-24, by deleting all of said lines and inserting in

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1 lieu thereof the following:

2  
3 "144.030. The construction and application of this subsection as expressed by the Missouri supreme  
4 court in DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001); Southwestern  
5 Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002); and Southwestern Bell Tel.  
6 Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed."; and

7  
8 Further amend said amendment Page 10, Line 9, by inserting immediately after all of said section  
9 and line the following:

10  
11 "Further amend said bill, Page 5, Section 153.030, Line 119, by inserting immediately after all of  
12 said section and line the following:

13  
14 "[144.026. ~~The director of revenue shall not send notice to any taxpayer under subsection 2~~  
15 ~~of section 144.021 regarding the decision in IBM Corporation v. Director of Revenue, 491 S.W.3d~~  
16 ~~535 (Mo. banc 2016) prior to August 28, 2018.]"; and"; and~~

17  
18 Further amend said bill by amending the title, enacting clause, and intersectional references  
19 accordingly.

20  
21 THIS AMENDMENT AMENDS 4946S01.03H.