HOUSE AMENDMENT NO.____ TO HOUSE AMENDMENT NO.____

Offered By

 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 lieu thereof the word "services"; and Further amend said amendment and page, Line 37, by inserting after the phrase "(Mo. banc 20) the following: "The construction and application of this subdivision as expressed by the Missouri supreme cc DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001); Southwestern Bell 12 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 ins 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 763 (Mo. banc 2002); and Southwestern Bell Tel. Co. 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, 78 S.W.3d 763 (Mo. banc 2002); and 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, 78 S.W.3d 763 (Mo. banc 2002); and Southwestern Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2005), is hereby affirmed"; and Further amend said amendment, Page 9, Line 9, by deleting all of said line and inserting in lie thereof the following: "(2) "Producing" includes, but is not limited to, the production of, including the product and transmission of, telecommunication services; (3) "Product" includes, but is not limited to, telecommunications services; (4) "Recovered materials", those materials which have		
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 Further amend said amendment and page, Line 37, by inserting after the phrase "(Mo. banc 20) the following: "The construction and application of this subdivision as expressed by the Missouri supreme construction of <i>Revenue</i>, 43 S.W.3d 799 (Mo. banc 2001); <i>Southwestern Bell Co. v. Director of Revenue</i>, 78 S.W.3d 763 (Mo. banc 2002); and <i>Southwestern Bell Tel. Co. v. Director of Revenue</i>, 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 instin lieu thereof the following: "consumption. The construction and application of this subdivision as expressed by the Misso supreme court in <i>DST Systems, Inc. v. Director of Revenue</i>, 43 S.W.3d 763 (Mo. banc 2002); and <i>Southwestern Bell Tel. Co. v. Director of Revenue</i>, 78 S.W.3d 763 (Mo. banc 2001); <i>Southwestern Bell Tel. Co. v. Director of Revenue</i>, 78 S.W.3d 763 (Mo. banc 2002); and <i>Southwestern Bell Tel. Co. v. Director of Revenue</i>, 78 S.W.3d 763 (Mo. banc 2005), is hereby affirmed"; and Further amend said amendment, Page 9, Line 9, by deleting all of said line and inserting in lie thereof the following: "(2) "Producing" includes, but is not limited to, the production of, including the produ and transmission of, telecommunication services; (3) "Product" includes, but is not limited to, the production of, including the produ and transmission of, telecommunication services; (4) "Recovered materials", those materials which have been diverted or removed from and approximation services in the subdiverted or removed from and 	4 5	Further amend said amendment and page, Line 28, by deleting the word " <u>service</u> " and inserting in lieu thereof the word " <u>services</u> "; and
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 "(2) "Producing" includes, but is not limited to, the production of, including the products 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 and 	24 25	Further amend said amendment, Page 9, Line 9, by deleting all of said line and inserting in lieu thereof the following:
32	27 28 29 30	 (3) "Product" includes, but is not limited to, telecommunications services; (4) "Recovered materials", those materials which have been diverted or removed from the";
	32	Further amend said amendment and page, Lines 22-24, by deleting all of said lines and inserting in

Action Taken_____

Date

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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. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed."; and 6 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.