

HB 1802 -- SALES TAX EXEMPTION

SPONSOR: Miller

This bill exempts the production and transmission of telecommunications services, as well as the services themselves, from any state and local sales and use taxes. The bill also overrides the judicial opinion IBM Corporation v. Director of Revenue, 491 S.W.3d 535 (Mo. banc 2016) to the extent it is inconsistent with the prior decisions Southwestern Bell Telephone Company v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002) and Southwestern Bell Telephone Company v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005).