

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 554, Page 4, Section 143.011, Line 63, by inserting after the said section
2 and line the following:

3
4 "144.014. 1. Notwithstanding other provisions of law to the contrary, ~~[beginning October 1,~~
5 ~~1997, the]~~ there shall be no tax levied and imposed ~~[pursuant to sections 144.010 to 144.525 and~~
6 ~~sections 144.600 to 144.746]~~ under this chapter on ~~[all]~~ any retail sales of food ~~[shall be at the rate~~
7 ~~of one percent. The revenue derived from the one percent rate pursuant to this section shall be~~
8 ~~deposited by the state treasurer in the school district trust fund and shall be distributed as provided~~
9 ~~in section 144.701].~~

10 2. For the purposes of this section, the term "food" shall include only those products and
11 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal
12 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may
13 be amended hereafter, and shall include food dispensed by or through vending machines. For the
14 purpose of this section, except for vending machine sales, the term "food" shall not include food or
15 drink sold by any establishment where the gross receipts derived from the sale of food prepared by
16 such establishment for immediate consumption on or off the premises of the establishment
17 constitutes more than eighty percent of the total gross receipts of that establishment, regardless of
18 whether such prepared food is consumed on the premises of that establishment, including, but not
19 limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or cafe.

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21 Further amend said bill, Page 16, Section 144.757, and Line 125, by inserting after all of said section
22 and line the following:

23
24 "145.1000. Other provisions of this chapter to the contrary notwithstanding, if the federal
25 estate tax imposed pursuant to Section 2011 of the Internal Revenue Code, as amended, is repealed,
26 then no tax shall be imposed on the transfer of a decedent's estate in Missouri, except as provided
27 under section 145.1200. The provisions of this section shall become effective on the same date as
28 the effective date of the repeal of the federal estate tax.

29 145.1200. 1. Effective January 1, 2022, a tax shall be imposed on the transfer of every
30 decedent's estate that consists in whole or in part of property having a tax situs within the state of
31 Missouri and a value of at least twenty-five thousand dollars.

32 2. The exact rate of the tax shall be determined by rules and regulations to be promulgated
33 by the department of revenue; provided that, the department shall attempt to set the rate at such a
34 level that the total amount of revenue collected in a fiscal year from the tax would be equal to the
35 total amount of revenue that would be collected in the same fiscal year if the state levied and
36 imposed a tax on the retail sale of food, as that term is defined under subsection 2 of section

Action Taken _____ Date _____

1 144.014, at a rate of one percent.

2 3. The revenue derived from the tax imposed under subsection 1 of this section shall be
3 deposited by the state treasurer in the school district trust fund and shall be distributed as provided
4 in section 144.701.

5 4. The department of revenue shall administer and enforce the provisions of this section and
6 shall promulgate all necessary rules and regulations relating to the provisions of this section. The
7 rules and regulations promulgated by the department shall mirror the provisions of sections 145.009
8 to 145.985, to the fullest extent practicable. Any rule or portion of a rule, as that term is defined in
9 section 536.010, that is created under the authority delegated in this section shall become effective
10 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
11 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested
12 with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to
13 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
14 authority and any rule proposed or adopted after August 28, 2021, shall be invalid and void."; and
15

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