

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill Nos. 3 & 5, Page 7, Section 143.071, Line 63, by inserting after all of said section and
3 line the following:
4

5 "144.014. 1. Notwithstanding other provisions of law to the contrary, ~~[beginning October 1,~~
6 ~~1997, the tax levied and imposed under this chapter on all]~~ any retail sales of food shall be ~~[at the~~
7 ~~rate 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]~~ exempt from sales and use tax.

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 café.
20

21 ~~[144.014. 1. Notwithstanding other provisions of law to the contrary,~~
22 ~~beginning October 1, 1997, the tax levied and imposed pursuant to sections~~
23 ~~144.010 to 144.525 and sections 144.600 to 144.746 on all retail sales of food~~
24 ~~shall be at the rate of one percent. The revenue derived from the one percent rate~~
25 ~~pursuant to this section shall be deposited by the state treasurer in the school~~
26 ~~district trust fund and shall be distributed as provided in section 144.701.~~

27 ~~2. For the purposes of this section, the term "food" shall include only those~~
28 ~~products and types of food for which food stamps may be redeemed pursuant to~~
29 ~~the provisions of the Federal Food Stamp Program as contained in 7 U.S.C.~~
30 ~~Section 2012, as that section now reads or as it may be amended hereafter, and~~
31 ~~shall include food dispensed by or through vending machines. For the purpose of~~
32 ~~this section, except for vending machine sales, the term "food" shall not include~~
33 ~~food or drink sold by any establishment where the gross receipts derived from the~~
34 ~~sale of food prepared by such establishment for immediate consumption on or off~~
35 ~~the premises of the establishment constitutes more than eighty percent of the total~~
36 ~~gross receipts of that establishment, regardless of whether such prepared food is~~

Action Taken _____ Date _____

1 consumed on the premises of that establishment, including, but not limited to,
2 sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or
3 cafe.]; and
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5 Further amend said bill and page, Section 144.016, Line 9, by inserting after all of said
6 section and line the following:

7 "144.1021. The enactment of sections 143.177, 144.608, 144.637, 144.638, and 144.752 of
8 this act; the repeal and reenactment of sections 143.011, 144.011, [144.014,] 144.020, 144.049,
9 144.054, 144.140, 144.526, and 144.605 of this act; and the repeal of sections 144.710, 144.1000,
10 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015 of this act shall become effective January 1,
11 2023."; and
12

13 Further amend said bill and page, Section C, Lines 1-5, by deleting all of said lines and inserting in
14 lieu thereof the following:

15
16 "Section C. Because of the importance of providing tax relief for all Missourians, the repeal
17 and reenactment of sections 143.021 and 144.1021, and section 144.014 as enacted by senate bills
18 nos. 153 & 97, one hundred first general assembly, first regular session, and the repeal of section
19 144.014 as enacted by senate bill no. 613 revision, ninety-fourth general assembly, first regular
20 session of this act are deemed necessary for the immediate preservation of the public health,
21 welfare, peace, and safety, and are hereby declared to be emergency acts within the meaning of the
22 constitution, and the repeal and reenactment of section 143.021 and 144.1021, and section 144.014
23 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session,
24 and the repeal of section 144.014 as enacted by senate bill no. 613 revision, ninety-fourth general
25 assembly, first regular session of this act shall be in full force and effect upon its passage and
26 approval."; and
27

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