

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 735, Page 1,
2 Section A, Line 3, by inserting after all of said section and line the following:

3
4 "137.073. 1. As used in this section, the following terms mean:

5 (1) "General reassessment", changes in value, entered in the assessor's books, of a
6 substantial portion of the parcels of real property within a county resulting wholly or partly from
7 reappraisal of value or other actions of the assessor or county equalization body or ordered by the
8 state tax commission or any court;

9 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each
10 purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax
11 rate authorized by election, including bond interest and sinking fund;

12 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
13 provisions of this section or when a court has determined the tax rate; except that, other provisions
14 of law to the contrary notwithstanding, a school district may levy the operating levy for school
15 purposes required for the current year pursuant to subsection 2 of section 163.021, less all
16 adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate
17 does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum
18 tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political
19 subdivision as provided in this section;

20 (4) "Tax revenue", when referring to the previous year, means the actual receipts from ad
21 valorem levies on all classes of property, including state-assessed property, in the immediately
22 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected
23 in the fiscal year and plus an additional allowance for the revenue which would have been collected
24 from property which was annexed by such political subdivision but which was not previously used
25 in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any
26 receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these
27 terms are defined in section 386.020, which were assessed by the assessor of a county or city in the
28 previous year but are assessed by the state tax commission in the current year. All school districts
29 and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax
30 revenue an amount equivalent to that by which they reduced property tax levies as a result of sales

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1 tax pursuant to section 67.505 and section 164.013 [~~or as excess home dock city or county fees as~~
2 ~~provided in subsection 4 of section 313.820~~] in the immediately preceding fiscal year but not
3 including any amount calculated to adjust for prior years. For purposes of political subdivisions
4 which were authorized to levy a tax in the prior year but which did not levy such tax or levied a
5 reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by
6 law, shall mean the revenues equal to the amount that would have been available if the voluntary
7 rate reduction had not been made.

8 2. Whenever changes in assessed valuation are entered in the assessor's books for any
9 personal property, in the aggregate, or for any subclass of real property as such subclasses are
10 established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016,
11 the county clerk in all counties and the assessor of St. Louis City shall notify each political
12 subdivision wholly or partially within the county or St. Louis City of the change in valuation of each
13 subclass of real property, individually, and personal property, in the aggregate, exclusive of new
14 construction and improvements. All political subdivisions shall immediately revise the applicable
15 rates of levy for each purpose for each subclass of real property, individually, and personal property,
16 in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable
17 property, exclusive of new construction and improvements, substantially the same amount of tax
18 revenue as was produced in the previous year for each subclass of real property, individually, and
19 personal property, in the aggregate, except that the rate shall not exceed the greater of the most
20 recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2)
21 of subsection 5 of this section. Any political subdivision that has received approval from voters for
22 a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax
23 revenue as the amount of revenue that would have been derived by applying the voter-approved
24 increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently
25 certified by the city or county clerk on or before the date of the election in which such increase is
26 approved, increased by the percentage increase in the consumer price index, as provided by law,
27 except that the rate shall not exceed the greater of the most recent voter-approved rate or the most
28 recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such
29 tax revenue shall not include any receipts from ad valorem levies on any real property which was
30 assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a
31 county or city in the current year in a different subclass of real property. Where the taxing authority
32 is a school district for the purposes of revising the applicable rates of levy for each subclass of real
33 property, the tax revenues from state-assessed railroad and utility property shall be apportioned and
34 attributed to each subclass of real property based on the percentage of the total assessed valuation of
35 the county that each subclass of real property represents in the current [~~taxable~~] tax year. As
36 provided in Section 22 of Article X of the constitution, a political subdivision may also revise each
37 levy to allow for inflationary assessment growth occurring within the political subdivision. The
38 inflationary growth factor for any such subclass of real property or personal property shall be
39 limited to the actual assessment growth in such subclass or class, exclusive of new construction and

1 improvements, and exclusive of the assessed value on any real property which was assessed by the
2 assessor of a county or city in the current year in a different subclass of real property, but not to
3 exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a
4 political subdivision from the various tax rates determined in this subsection be different than the
5 tax revenue that would have been determined from a single tax rate as calculated pursuant to the
6 method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall
7 revise the tax rates of those subclasses of real property, individually, and/or personal property, in the
8 aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such
9 revision shall yield an amount equal to such difference and shall be apportioned among such
10 subclasses of real property, individually, and/or personal property, in the aggregate, based on the
11 relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction.
12 Such revision in the tax rates of each class or subclass shall be made by computing the percentage of
13 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
14 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
15 multiplying the resulting percentages by the revenue difference between the single rate calculation
16 and the calculations pursuant to this subsection and dividing by the respective adjusted current year
17 assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon
18 each class or subclass of property. The adjustment computed herein shall be multiplied by one
19 hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial
20 rate computed for each class or subclass of property. For school districts that levy separate tax rates
21 on each subclass of real property and personal property in the aggregate, if voters approved a ballot
22 before January 1, 2011, that presented separate stated tax rates to be applied to the different
23 subclasses of real property and personal property in the aggregate, or increases the separate rates
24 that may be levied on the different subclasses of real property and personal property in the aggregate
25 by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a
26 blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section.
27 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for
28 personal property shall cause such levy to increase over the levy for personal property from the prior
29 year.

30 3. (1) Where the taxing authority is a school district, it shall be required to revise the rates
31 of levy to the extent necessary to produce from all taxable property, including state-assessed railroad
32 and utility property, which shall be separately estimated in addition to other data required in
33 complying with section 164.011, substantially the amount of tax revenue permitted in this section.
34 In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's
35 reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the
36 event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the
37 estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that
38 the estimates used result in receipt of excess revenues, which would have required a lower rate if the
39 actual information had been known, the school district shall reduce the tax rate ceiling in the

1 following year to compensate for the excess receipts, and the recalculated rate shall become the tax
2 rate ceiling for purposes of this section.

3 (2) For any political subdivision which experiences a reduction in the amount of assessed
4 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant to
5 sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or recordation
6 of any assessed valuation:

7 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes
8 to compensate for the reduction in assessed value occurring after the political subdivision calculated
9 the tax rate ceiling for the particular subclass of real property or for personal property, in the
10 aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the
11 next calculation of the tax rate for the particular subclass of real property or for personal property, in
12 the aggregate, after the reduction in assessed valuation has been determined and shall be calculated
13 in a manner that results in the revised tax rate ceiling being the same as it would have been had the
14 corrected or finalized assessment been available at the time of the prior calculation;

15 (b) In addition, for up to three years following the determination of the reduction in assessed
16 valuation as a result of circumstances defined in this subdivision, such political subdivision may
17 levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in
18 paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected
19 or finalized assessment been available at the time of the prior calculation.

20 4. (1) In order to implement the provisions of this section and Section 22 of Article X of the
21 Constitution of Missouri, the term improvements shall apply to both real and personal property. In
22 order to determine the value of new construction and improvements, each county assessor shall
23 maintain a record of real property valuations in such a manner as to identify each year the increase
24 in valuation for each political subdivision in the county as a result of new construction and
25 improvements. The value of new construction and improvements shall include the additional
26 assessed value of all improvements or additions to real property which were begun after and were
27 not part of the prior year's assessment, except that the additional assessed value of all improvements
28 or additions to real property which had been totally or partially exempt from ad valorem taxes
29 pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be
30 included in the value of new construction and improvements when the property becomes totally or
31 partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in
32 valuation of personal property for the current year over that of the previous year is the equivalent of
33 the new construction and improvements factor for personal property. Beginning January 1, 2026,
34 any increase in motor vehicle value from a previous year's price guide under subsection 9 of section
35 137.115 shall not be counted as new construction. Notwithstanding any opt-out implemented
36 pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of new
37 construction and improvements and the amount of assessed value on any real property which was
38 assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a
39 county or city in the current year in a different subclass of real property separately for each of the

1 three subclasses of real property for each political subdivision to the county clerk in order that
2 political subdivisions shall have this information for the purpose of calculating tax rates pursuant to
3 this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax
4 commission shall certify each year to each county clerk the increase in the general price level as
5 measured by the Consumer Price Index for All Urban Consumers for the United States, or its
6 successor publications, as defined and officially reported by the United States Department of Labor,
7 or its successor agency. The state tax commission shall certify the increase in such index on the
8 latest twelve-month basis available on February first of each year over the immediately preceding
9 prior twelve-month period in order that political subdivisions shall have this information available in
10 setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri.
11 For purposes of implementing the provisions of this section and Section 22 of Article X of the
12 Missouri Constitution, the term "property" means all taxable property, including state-assessed
13 property.

14 (2) Each political subdivision required to revise rates of levy pursuant to this section or
15 Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized
16 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided
17 in this section and Section 22 of Article X of the Constitution of Missouri, separately and without
18 regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political
19 subdivision shall set each tax rate it is authorized to levy using the calculation that produces the
20 lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of
21 Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be
22 applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of
23 Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and
24 other provisions not in conflict with Section 22 of Article X of the Constitution of Missouri. Annual
25 tax rate reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as
26 established pursuant to this section and Section 22 of Article X of the Constitution of Missouri,
27 unless otherwise provided by law.

28 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
29 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall
30 be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more
31 than a simple majority pursuant to any provision of law or the constitution, the tax rate increase
32 must receive approval by at least the majority required.

33 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
34 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not
35 exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for
36 approval rather than describing the amount of increase in the question, the stated tax rate approved
37 shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling.
38 The increased tax rate ceiling as approved shall be adjusted such that when applied to the current
39 total assessed valuation of the political subdivision, excluding new construction and improvements

1 since the date of the election approving such increase, the revenue derived from the adjusted tax rate
2 ceiling is equal to the sum of: the amount of revenue which would have been derived by applying
3 the voter-approved increased tax rate ceiling to total assessed valuation of the political subdivision,
4 as most recently certified by the city or county clerk on or before the date of the election in which
5 such increase is approved, increased by the percentage increase in the consumer price index, as
6 provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the
7 political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax
8 rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed
9 in this section to yield the sum of: the amount of revenue that would be derived by applying such
10 voter-approved increased rate to the total assessed valuation, as most recently certified by the city or
11 county clerk on or before the date of the election in which such increase was approved, increased by
12 the percentage increase in the consumer price index, as provided by law, from the date of the
13 election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

14 (3) The governing body of any political subdivision may levy a tax rate lower than its tax
15 rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not
16 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision (4)
17 of this subsection. Nothing in this section shall be construed as prohibiting a political subdivision
18 from voluntarily levying a tax rate lower than that which is required under the provisions of this
19 section or from seeking voter approval of a reduction to such political subdivision's tax rate ceiling.

20 (4) In a year of general reassessment, a governing body whose tax rate is lower than its tax
21 rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section as if its
22 tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing body
23 intends to increase its tax rate, the governing body shall conduct a public hearing, and in a public
24 meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior to
25 setting and certifying its tax rate. The provisions of this subdivision shall not apply to any political
26 subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction required
27 by law resulting from sales tax collections. The provisions of this subdivision shall not apply to any
28 political subdivision which has received voter approval for an increase to its tax rate ceiling
29 subsequent to setting its most recent tax rate.

30 6. (1) For the purposes of calculating state aid for public schools pursuant to section
31 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a
32 blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first
33 determining the total tax revenue of the property within the jurisdiction of the taxing authority,
34 which amount shall be equal to the sum of the products of multiplying the assessed valuation of
35 each class and subclass of property by the corresponding tax rate for such class or subclass, then
36 dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then
37 multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school
38 district, such blended rate shall also be used by such school district for calculating revenue from

1 state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax
2 rate by purpose.

3 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the
4 county commission in the county or counties where the tax rate applies of its tax rate ceiling and its
5 proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the
6 nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-
7 hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round
8 up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-
9 hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a
10 fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent.
11 Any taxing authority levying a property tax rate shall provide data, in such form as shall be
12 prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All
13 forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not
14 be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the
15 calculation of rates pursuant to this section which do not currently exist in rule form or that have
16 been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for
17 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,
18 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for
19 annual debt service requirements will be prima facie valid if, after making the payment for which
20 the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following
21 year's payments. The county clerk shall keep on file and available for public inspection all such
22 information for a period of three years. The clerk shall, within three days of receipt, forward a copy
23 of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data
24 to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such
25 information and return to the county clerk his or her findings as to compliance of the tax rate ceiling
26 with this section and as to compliance of any proposed tax rate for debt service with Missouri law.
27 If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri
28 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may
29 request a taxing authority to submit documentation supporting such taxing authority's proposed tax
30 rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing
31 authority and shall file a copy of the findings with the information received from the taxing
32 authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk
33 of the state auditor's findings and any request for supporting documentation to accept or reject in
34 writing the rate change certified by the state auditor and to submit all requested information to the
35 state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted
36 to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate
37 change certified by the state auditor and the state auditor does not receive supporting information
38 which justifies the taxing authority's original or any subsequent proposed tax rate, then the state
39 auditor shall refer the perceived violations of such taxing authority to the attorney general's office

1 and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
2 levying a violative tax rate.

3 (3) In the event that the taxing authority incorrectly completes the forms created and
4 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority
5 may submit amended forms with an explanation for the needed changes. If such amended forms are
6 filed under regulations prescribed by the state auditor, the state auditor shall take into consideration
7 such amended forms for the purposes of this subsection.

8 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political
9 subdivision has complied with the foregoing provisions of this section.

10 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with
11 the provisions of this section, the taxpayer may make a formal complaint with the prosecuting
12 attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the
13 filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an
14 action as representative of a class of all taxpayers within a taxing authority if the class is so
15 numerous that joinder of all members is impracticable, if there are questions of law or fact common
16 to the class, if the claims or defenses of the representative parties are typical of the claims or
17 defenses of the class, and if the representative parties will fairly and adequately protect the interests
18 of the class. In any class action maintained pursuant to this section, the court may direct to the
19 members of the class a notice to be published at least once each week for four consecutive weeks in
20 a newspaper of general circulation published in the county where the civil action is commenced and
21 in other counties within the jurisdiction of a taxing authority. The notice shall advise each member
22 that the court will exclude him or her from the class if he or she so requests by a specified date, that
23 the judgment, whether favorable or not, will include all members who do not request exclusion, and
24 that any member who does not request exclusion may, if he or she desires, enter an appearance. In
25 any class action brought pursuant to this section, the court, in addition to the relief requested, shall
26 assess against the taxing authority found to be in violation of this section the reasonable costs of
27 bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be
28 awarded any attorney or association of attorneys who receive public funds from any source for their
29 services. Any action brought pursuant to this section shall be set for hearing as soon as practicable
30 after the cause is at issue.

31 9. If in any action, including a class action, the court issues an order requiring a taxing
32 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
33 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
34 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
35 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or
36 otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced
37 by the original levy and the amount produced by the revised levy. The township or county collector
38 of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The
39 taxing authority refusing to revise the rate of levy as provided in this section shall make available to

1 the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall
2 receive any interest on any money erroneously paid by him or her pursuant to this subsection.
3 Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority
4 to refund any tax erroneously paid prior to or during the third tax year preceding the current tax
5 year.

6 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
7 under the authority delegated in this section shall become effective only if it complies with and is
8 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
9 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to
10 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
11 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
12 August 28, 2004, shall be invalid and void.

13 137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
14 deputies in all counties of this state including the City of St. Louis shall annually make a list of all
15 real and tangible personal property taxable in the assessor's city, county, town or district. Except as
16 otherwise provided in subsection 3 of this section and section 137.078, for all calendar years ending
17 on or before December 31, 2024, the assessor shall annually assess all personal property at thirty-
18 three and one-third percent of its true value in money as of January first of each calendar year.
19 Except as otherwise provided in subsection 3 of this section and section 137.078, for all calendar
20 years beginning on or after January 1, 2025, the assessor shall annually assess all personal property
21 at thirty-one percent of its true value in money as of January first of each calendar year. The
22 assessor shall annually assess all real property, including any new construction and improvements to
23 real property, and possessory interests in real property at the percent of its true value in money set in
24 subsection 5 of this section. The true value in money of any possessory interest in real property in
25 subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by
26 a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR
27 Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true
28 value in money of any such possessory interest in real property, less the total dollar amount of costs
29 paid by a party, other than the political subdivision, towards any new construction or improvements
30 on such real property completed after January 1, 2008, and which are included in the above-
31 mentioned possessory interest, regardless of the year in which such costs were incurred or whether
32 such costs were considered in any prior year. The assessor shall annually assess all real property in
33 the following manner: new assessed values shall be determined as of January first of each odd-
34 numbered year and shall be entered in the assessor's books; those same assessed values shall apply
35 in the following even-numbered year, except for new construction and property improvements
36 which shall be valued as though they had been completed as of January first of the preceding odd-
37 numbered year. The assessor may call at the office, place of doing business, or residence of each
38 person required by this chapter to list property, and require the person to make a correct statement of
39 all taxable tangible personal property owned by the person or under his or her care, charge or

1 management, taxable in the county. On or before January first of each even-numbered year, the
2 assessor shall prepare and submit a two-year assessment maintenance plan to the county governing
3 body and the state tax commission for their respective approval or modification. The county
4 governing body shall approve and forward such plan or its alternative to the plan to the state tax
5 commission by February first. If the county governing body fails to forward the plan or its
6 alternative to the plan to the state tax commission by February first, the assessor's plan shall be
7 considered approved by the county governing body. If the state tax commission fails to approve a
8 plan and if the state tax commission and the assessor and the governing body of the county involved
9 are unable to resolve the differences, in order to receive state cost-share funds outlined in section
10 137.750, the county or the assessor shall petition the administrative hearing commission, by May
11 first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement
12 of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon
13 terms agreed to by the parties. The final decision of the administrative hearing commission shall be
14 subject to judicial review in the circuit court of the county involved. In the event a valuation of
15 subclass (1) real property within any county with a charter form of government, or within a city not
16 within a county, is made by a computer, computer-assisted method or a computer program, the
17 burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall
18 be on the assessor at any hearing or appeal. In any such county, unless the assessor proves
19 otherwise, there shall be a presumption that the assessment was made by a computer, computer-
20 assisted method or a computer program. Such evidence shall include, but shall not be limited to, the
21 following:

22 (1) The findings of the assessor based on an appraisal of the property by generally accepted
23 appraisal techniques; and

24 (2) The purchase prices from sales of at least three comparable properties and the address or
25 location thereof. As used in this subdivision, the word "comparable" means that:

26 (a) Such sale was closed at a date relevant to the property valuation; and

27 (b) Such properties are not more than one mile from the site of the disputed property, except
28 where no similar properties exist within one mile of the disputed property, the nearest comparable
29 property shall be used. Such property shall be within five hundred square feet in size of the disputed
30 property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant
31 characteristics.

32 2. Assessors in each county of this state and the City of St. Louis may send personal
33 property assessment forms through the mail.

34 3. The following items of personal property shall each constitute separate subclasses of
35 tangible personal property and shall be assessed and valued for the purposes of taxation at the
36 following percentages of their true value in money:

37 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
38 percent;

39 (2) Livestock, twelve percent;

1 (3) Farm machinery, twelve percent;

2 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
3 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which
4 are used solely for noncommercial purposes and are operated less than two hundred hours per year
5 or aircraft that are home built from a kit, five percent;

6 (5) Poultry, twelve percent; and

7 (6) Tools and equipment used for pollution control and tools and equipment used in
8 retooling for the purpose of introducing new product lines or used for making improvements to
9 existing products by any company which is located in a state enterprise zone and which is identified
10 by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-
11 five percent.

12 4. The person listing the property shall enter a true and correct statement of the property, in
13 a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and
14 either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the
15 assessor.

16 5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of
17 Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
18 following percentages of true value:

19 (a) For real property in subclass (1), nineteen percent;

20 (b) For real property in subclass (2), twelve percent; and

21 (c) For real property in subclass (3), thirty-two percent.

22 (2) A taxpayer may apply to the county assessor, or, if not located within a county, then the
23 assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of
24 such real property is changed after such property is assessed under the provisions of this chapter. If
25 the assessor determines that such property shall be reclassified, he or she shall determine the
26 assessment under this subsection based on the percentage of the tax year that such property was
27 classified in each subclassification.

28 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling
29 units shall be assessed at the same percentage of true value as residential real property for the
30 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall
31 be the same as for residential real property. If the county collector cannot identify or find the
32 manufactured home when attempting to attach the manufactured home for payment of taxes owed
33 by the manufactured home owner, the county collector may request the county commission to have
34 the manufactured home removed from the tax books, and such request shall be granted within thirty
35 days after the request is made; however, the removal from the tax books does not remove the tax
36 lien on the manufactured home if it is later identified or found. For purposes of this section, a
37 manufactured home located in a manufactured home rental park, rental community or on real estate
38 not owned by the manufactured home owner shall be considered personal property. For purposes of

1 this section, a manufactured home located on real estate owned by the manufactured home owner
2 may be considered real property.

3 7. Each manufactured home assessed shall be considered a parcel for the purpose of
4 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real
5 estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement to the
6 existing real estate parcel.

7 8. Any amount of tax due and owing based on the assessment of a manufactured home shall
8 be included on the personal property tax statement of the manufactured home owner unless the
9 manufactured home is deemed to be real estate as defined in subsection 7 of section 442.015, in
10 which case the amount of tax due and owing on the assessment of the manufactured home as a realty
11 improvement to the existing real estate parcel shall be included on the real property tax statement of
12 the real estate owner.

13 9. The assessor of each county and each city not within a county shall use ~~[the trade-in value~~
14 ~~published in the October issue of]~~ a nationally recognized automotive trade publication such as the
15 National Automobile Dealers' Association Official Used Car Guide, [or its successor publication,]
16 Kelley Blue Book, Edmunds, or other similar publication as the recommended guide of information
17 for determining the true value of motor vehicles described in such publication. The state tax
18 commission shall determine which publication shall be used. The assessor of each county and each
19 city not within a county shall use the trade-in value published in the current October issue of the
20 publication selected by the state tax commission. The assessor shall not use a value that is greater
21 than the average trade-in value in determining the true value of the motor vehicle without
22 performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a
23 vehicle's model year, the assessor may use a value other than average without performing a physical
24 inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such
25 publication, the assessor shall use such information or publications which in the assessor's judgment
26 will fairly estimate the true value in money of the motor vehicle.

27 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
28 real property by more than fifteen percent since the last assessment, excluding increases due to new
29 construction or improvements, the assessor shall conduct a physical inspection of such property.

30 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor
31 shall notify the property owner of that fact in writing and shall provide the owner clear written
32 notice of the owner's rights relating to the physical inspection. If a physical inspection is required,
33 the property owner may request that an interior inspection be performed during the physical
34 inspection. The owner shall have no less than thirty days to notify the assessor of a request for an
35 interior physical inspection.

36 12. A physical inspection, as required by subsection 10 of this section, shall include, but not
37 be limited to, an on-site personal observation and review of all exterior portions of the land and any
38 buildings and improvements to which the inspector has or may reasonably and lawfully gain
39 external access, and shall include an observation and review of the interior of any buildings or

1 improvements on the property upon the timely request of the owner pursuant to subsection 11 of this
2 section. Mere observation of the property via a drive-by inspection or the like shall not be
3 considered sufficient to constitute a physical inspection as required by this section.

4 13. A county or city collector may accept credit cards as proper form of payment of
5 outstanding property tax or license due. No county or city collector may charge surcharge for
6 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
7 processor, or issuer for its service. A county or city collector may accept payment by electronic
8 transfers of funds in payment of any tax or license and charge the person making such payment a fee
9 equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

10 14. Any county or city not within a county in this state may, by an affirmative vote of the
11 governing body of such county, opt out of the provisions of this section and sections 137.073,
12 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
13 regular session and section 137.073 as modified by house committee substitute for senate substitute
14 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second
15 regular session, for the next year of the general reassessment, prior to January first of any year. No
16 county or city not within a county shall exercise this opt-out provision after implementing the
17 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no.
18 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by
19 house committee substitute for senate substitute for senate committee substitute for senate bill no.
20 960, ninety-second general assembly, second regular session, in a year of general reassessment. For
21 the purposes of applying the provisions of this subsection, a political subdivision contained within
22 two or more counties where at least one of such counties has opted out and at least one of such
23 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house
24 bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a
25 city not within a county or a county that has opted out under the provisions of this subsection may
26 choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as
27 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and
28 section 137.073 as modified by house committee substitute for senate substitute for senate
29 committee substitute for senate bill no. 960, ninety-second general assembly, second regular session,
30 for the next year of general reassessment, by an affirmative vote of the governing body prior to
31 December thirty-first of any year.

32 15. The governing body of any city of the third classification with more than twenty-six
33 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any
34 county that has exercised its authority to opt out under subsection 14 of this section may levy
35 separate and differing tax rates for real and personal property only if such city bills and collects its
36 own property taxes or satisfies the entire cost of the billing and collection of such separate and
37 differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

38 16. Any portion of real property that is available as reserve for strip, surface, or coal mining
39 for minerals for purposes of excavation for future use or sale to others that has not been bonded and

1 permitted under chapter 444 shall be assessed based upon how the real property is currently being
2 used. Any information provided to a county assessor, state tax commission, state agency, or
3 political subdivision responsible for the administration of tax policies shall, in the performance of its
4 duties, make available all books, records, and information requested, except such books, records,
5 and information as are by law declared confidential in nature, including individually identifiable
6 information regarding a specific taxpayer or taxpayer's mine property. For purposes of this
7 subsection, "mine property" shall mean all real property that is in use or readily available as a
8 reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future
9 use or sale to others that has been bonded and permitted under chapter 444."; and

10
11 Further amend said bill, Page 13, Section 143.121, Line 369, by inserting after all of said section
12 and line the following:

13
14 "144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010
15 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections
16 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other
17 state of the United States, or between this state and any foreign country, and any retail sale which
18 the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United
19 States of America, and such retail sales of tangible personal property which the general assembly of
20 the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

21 2. There are also specifically exempted from the provisions of the local sales tax law as
22 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761
23 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as
24 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to
25 144.745:

26 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such
27 excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed
28 in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold
29 ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which
30 are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be
31 used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be
32 fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons
33 registered pursuant to the provisions of the Missouri pesticide registration law, sections 281.220 to
34 281.310, which are to be used in connection with the growth or production of crops, fruit trees or
35 orchards applied before, during, or after planting, the crop of which when harvested will be sold at
36 retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

37 (2) Materials, manufactured goods, machinery and parts which when used in manufacturing,
38 processing, compounding, mining, producing or fabricating become a component part or ingredient
39 of the new personal property resulting from such manufacturing, processing, compounding, mining,

1 producing or fabricating and which new personal property is intended to be sold ultimately for final
2 use or consumption; and materials, including without limitation, gases and manufactured goods,
3 including without limitation slagging materials and firebrick, which are ultimately consumed in the
4 manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part,
5 component parts or ingredients of steel products intended to be sold ultimately for final use or
6 consumption;

7 (3) Materials, replacement parts and equipment purchased for use directly upon, and for the
8 repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or
9 aircraft engaged as common carriers of persons or property;

10 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
11 required for the installation or construction of such replacement machinery, equipment, and parts,
12 used directly in manufacturing, mining, fabricating or producing a product which is intended to be
13 sold ultimately for final use or consumption; and machinery and equipment, and the materials and
14 supplies required solely for the operation, installation or construction of such machinery and
15 equipment, purchased and used to establish new, or to replace or expand existing, material recovery
16 processing plants in this state. For the purposes of this subdivision, a "material recovery processing
17 plant" means a facility that has as its primary purpose the recovery of materials into a usable product
18 or a different form which is used in producing a new product and shall include a facility or
19 equipment which are used exclusively for the collection of recovered materials for delivery to a
20 material recovery processing plant but shall not include motor vehicles used on highways. For
21 purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant
22 to section 301.010. For the purposes of this subdivision, subdivision (5) of this subsection, and
23 section 144.054, as well as the definition in subdivision (9) of subsection 1 of section 144.010, the
24 term "product" includes telecommunications services and the term "manufacturing" shall include the
25 production, or production and transmission, of telecommunications services. The preceding
26 sentence does not make a substantive change in the law and is intended to clarify that the term
27 "manufacturing" has included and continues to include the production and transmission of
28 "telecommunications services", as enacted in this subdivision and subdivision (5) of this subsection,
29 as well as the definition in subdivision (9) of subsection 1 of section 144.010. The preceding two
30 sentences reaffirm legislative intent consistent with the interpretation of this subdivision and
31 subdivision (5) of this subsection in *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d
32 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo.
33 banc 2005), and accordingly abrogates the Missouri supreme court's interpretation of those
34 exemptions in *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the
35 extent inconsistent with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78
36 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d
37 226 (Mo. banc 2005). The construction and application of this subdivision as expressed by the
38 Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc
39 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and

1 Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby
2 affirmed. Material recovery is not the reuse of materials within a manufacturing process or the use
3 of a product previously recovered. The material recovery processing plant shall qualify under the
4 provisions of this section regardless of ownership of the material being recovered;

5 (5) Machinery and equipment, and parts and the materials and supplies solely required for
6 the installation or construction of such machinery and equipment, purchased and used to establish
7 new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery
8 and equipment is used directly in manufacturing, mining or fabricating a product which is intended
9 to be sold ultimately for final use or consumption. The construction and application of this
10 subdivision as expressed by the Missouri supreme court in DST Systems, Inc. v. Director of
11 Revenue, 43 S.W.3d 799 (Mo. banc 2001); Southwestern Bell Tel. Co. v. Director of Revenue, 78
12 S.W.3d 763 (Mo. banc 2002); and Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d
13 226 (Mo. banc 2005), is hereby affirmed;

14 (6) Tangible personal property which is used exclusively in the manufacturing, processing,
15 modification or assembling of products sold to the United States government or to any agency of the
16 United States government;

17 (7) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

18 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and
19 other machinery, equipment, replacement parts and supplies used in producing newspapers
20 published for dissemination of news to the general public;

21 (9) The rentals of films, records or any type of sound or picture transcriptions for public
22 commercial display;

23 (10) Pumping machinery and equipment used to propel products delivered by pipelines
24 engaged as common carriers;

25 (11) Railroad rolling stock for use in transporting persons or property in interstate
26 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more
27 or trailers used by common carriers, as defined in section 390.020, in the transportation of persons
28 or property;

29 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
30 mining or producing of a product, or electrical energy used in the actual secondary processing or
31 fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of
32 this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so
33 used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of
34 the cost of electrical energy so used or if the raw materials used in such processing contain at least
35 twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable
36 presumption that the raw materials used in the primary manufacture of automobiles contain at least
37 twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any
38 mode of treatment, act or series of acts performed upon materials to transform and reduce them to a

1 different state or thing, including treatment necessary to maintain or preserve such processing by the
2 producer at the production facility;

3 (13) Anodes which are used or consumed in manufacturing, processing, compounding,
4 mining, producing or fabricating and which have a useful life of less than one year;

5 (14) Machinery, equipment, appliances and devices purchased or leased and used solely for
6 the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely
7 required for the installation, construction or reconstruction of such machinery, equipment,
8 appliances and devices;

9 (15) Machinery, equipment, appliances and devices purchased or leased and used solely for
10 the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely
11 required for the installation, construction or reconstruction of such machinery, equipment,
12 appliances and devices;

13 (16) Tangible personal property purchased by a rural water district;

14 (17) All amounts paid or charged for admission or participation or other fees paid by or
15 other charges to individuals in or for any place of amusement, entertainment or recreation, games or
16 athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
17 municipality or other political subdivision where all the proceeds derived therefrom benefit the
18 municipality or other political subdivision and do not inure to any private person, firm, or
19 corporation, provided, however, that a municipality or other political subdivision may enter into
20 revenue-sharing agreements with private persons, firms, or corporations providing goods or
21 services, including management services, in or for the place of amusement, entertainment or
22 recreation, games or athletic events, and provided further that nothing in this subdivision shall
23 exempt from tax any amounts retained by any private person, firm, or corporation under such
24 revenue-sharing agreement;

25 (18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical
26 equipment, prosthetic devices, and orthopedic devices as defined ~~[on January 1, 1980,]~~ by the
27 federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, as amended,
28 including the items specified in Section 1862(a)(12) of that act, and also specifically including
29 hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a
30 licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those
31 items, including samples and materials used to manufacture samples which may be dispensed by a
32 practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home
33 respiratory equipment and accessories including parts, and hospital beds and accessories and
34 ambulatory aids including parts, and all sales or rental of manual and powered wheelchairs
35 including parts and accessories, and stairway lifts, Braille writers, electronic Braille equipment and,
36 if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to
37 enable them to function more independently, all sales or rental of scooters including parts, and
38 reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative
39 communication devices, and items used solely to modify motor vehicles to permit the use of such

1 motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs
2 to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the
3 over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as
4 prescribed by a health care practitioner licensed to prescribe;

5 (19) All sales made by or to religious and charitable organizations and institutions in their
6 religious, charitable or educational functions and activities and all sales made by or to all elementary
7 and secondary schools operated at public expense in their educational functions and activities;

8 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
9 and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including
10 fraternal organizations which have been declared tax-exempt organizations pursuant to Section
11 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable
12 functions and activities and all sales made to eleemosynary and penal institutions and industries of
13 the state, and all sales made to any private not-for-profit institution of higher education not
14 otherwise excluded pursuant to subdivision (19) of this subsection or any institution of higher
15 education supported by public funds, and all sales made to a state relief agency in the exercise of
16 relief functions and activities;

17 (21) All ticket sales made by benevolent, scientific and educational associations which are
18 formed to foster, encourage, and promote progress and improvement in the science of agriculture
19 and in the raising and breeding of animals, and by nonprofit summer theater organizations if such
20 organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code
21 and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county
22 agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

23 (22) All sales made to any private not-for-profit elementary or secondary school, all sales of
24 feed additives, medications or vaccines administered to livestock or poultry in the production of
25 food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or
26 fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of
27 propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops,
28 natural gas used in the primary manufacture or processing of fuel ethanol as defined in section
29 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an
30 eligible new generation processing entity as defined in section 348.432, and all sales of farm
31 machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges
32 on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal
33 property which, when mixed with feed for livestock or poultry, is to be used in the feeding of
34 livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as
35 crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or
36 enhance the effect of a pesticide and the foam used to mark the application of pesticides and
37 herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term
38 "farm machinery and equipment" shall mean:

1 (a) New or used farm tractors and such other new or used farm machinery and equipment,
2 including utility vehicles used for any agricultural use, and repair or replacement parts thereon and
3 any accessories for and upgrades to such farm machinery and equipment and rotary mowers used for
4 any agricultural purposes. For the purposes of this subdivision, "utility vehicle" shall mean any
5 motorized vehicle manufactured and used exclusively for off-highway use which is more than fifty
6 inches but no more than eighty inches in width, measured from outside of tire rim to outside of tire
7 rim, with an unladen dry weight of three thousand five hundred pounds or less, traveling on four or
8 six wheels;

9 (b) Supplies and lubricants used exclusively, solely, and directly for producing crops, raising
10 and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale
11 at retail, including field drain tile; and

12 (c) One-half of each purchaser's purchase of diesel fuel therefor which is:

13 a. Used exclusively for agricultural purposes;

14 b. Used on land owned or leased for the purpose of producing farm products; and

15 c. Used directly in producing farm products to be sold ultimately in processed form or
16 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
17 ultimately in processed form at retail;

18 (23) Except as otherwise provided in section 144.032, all sales of metered water service,
19 electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for
20 domestic use and in any city not within a county, all sales of metered or unmetered water service for
21 domestic use:

22 (a) "Domestic use" means that portion of metered water service, electricity, electrical
23 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within
24 a county, metered or unmetered water service, which an individual occupant of a residential
25 premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a
26 single or master meter for residential apartments or condominiums, including service for common
27 areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall
28 establish and maintain a system whereby individual purchases are determined as exempt or
29 nonexempt;

30 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
31 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
32 with and approved by the Missouri public service commission. Sales and purchases made pursuant
33 to the rate classification "residential" and sales to and purchases made by or on behalf of the
34 occupants of residential apartments or condominiums through a single or master meter, including
35 service for common areas and facilities and vacant units, shall be considered as sales made for
36 domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the
37 entire amount of purchases classified as nondomestic use. The seller's utility service rate
38 classification and the provision of service thereunder shall be conclusive as to whether or not the
39 utility must charge sales tax;

1 (c) Each person making domestic use purchases of services or property and who uses any
2 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of
3 the fourth month following the year of purchase, and without assessment, notice or demand, file a
4 return and pay sales tax on that portion of nondomestic purchases. Each person making
5 nondomestic purchases of services or property and who uses any portion of the services or property
6 so purchased for domestic use, and each person making domestic purchases on behalf of occupants
7 of residential apartments or condominiums through a single or master meter, including service for
8 common areas and facilities and vacant units, under a nonresidential utility service rate
9 classification may, between the first day of the first month and the fifteenth day of the fourth month
10 following the year of purchase, apply for credit or refund to the director of revenue and the director
11 shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The
12 person making such purchases on behalf of occupants of residential apartments or condominiums
13 shall have standing to apply to the director of revenue for such credit or refund;

14 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or the
15 seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do
16 not constitute a majority of the annual gross income of the seller;

17 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4071, 4081,
18 [4091,] 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue
19 shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such
20 excise taxes;

21 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels
22 which are used primarily in or for the transportation of property or cargo, or the conveyance of
23 persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is
24 delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon
25 such river;

26 (27) All sales made to an interstate compact agency created pursuant to sections 70.370 to
27 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency
28 as provided pursuant to the compact;

29 (28) Computers, computer software and computer security systems purchased for use by
30 architectural or engineering firms headquartered in this state. For the purposes of this subdivision,
31 "headquartered in this state" means the office for the administrative management of at least four
32 integrated facilities operated by the taxpayer is located in the state of Missouri;

33 (29) All livestock sales when either the seller is engaged in the growing, producing or
34 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or
35 leasing of such livestock;

36 (30) All sales of barges which are to be used primarily in the transportation of property or
37 cargo on interstate waterways;

1 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities
2 which are ultimately consumed in connection with the manufacturing of cellular glass products or in
3 any material recovery processing plant as defined in subdivision (4) of this subsection;

4 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
5 herbicides used in the production of crops, aquaculture, livestock or poultry;

6 (33) Tangible personal property and utilities purchased for use or consumption directly or
7 exclusively in the research and development of agricultural/biotechnology and plant genomics
8 products and prescription pharmaceuticals consumed by humans or animals;

9 (34) All sales of grain bins for storage of grain for resale;

10 (35) All sales of feed which are developed for and used in the feeding of pets owned by a
11 commercial breeder when such sales are made to a commercial breeder, as defined in section
12 273.325, and licensed pursuant to sections 273.325 to 273.357;

13 (36) All purchases by a contractor on behalf of an entity located in another state, provided
14 that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the
15 provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption"
16 shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases
17 pursuant to the laws of the state in which the entity is located. Any contractor making purchases on
18 behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the
19 exemption. If the exemption certificate issued by the exempt entity to the contractor is later
20 determined by the director of revenue to be invalid for any reason and the contractor has accepted
21 the certificate in good faith, neither the contractor or the exempt entity shall be liable for the
22 payment of any taxes, interest and penalty due as the result of use of the invalid exemption
23 certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by
24 a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a
25 contract for the purpose of constructing, repairing or remodeling facilities for the following:

26 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
27 project exemption certificates in accordance with the provisions of section 144.062; or

28 (b) An exempt entity located outside the state if the exempt entity is authorized to issue an
29 exemption certificate to contractors in accordance with the provisions of that state's law and the
30 applicable provisions of this section;

31 (37) All sales or other transfers of tangible personal property to a lessor who leases the
32 property under a lease of one year or longer executed or in effect at the time of the sale or other
33 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
34 238.010 to 238.100;

35 (38) Sales of tickets to any collegiate athletic championship event that is held in a facility
36 owned or operated by a governmental authority or commission, a quasi-governmental agency, a
37 state university or college or by the state or any political subdivision thereof, including a
38 municipality, and that is played on a neutral site and may reasonably be played at a site located

1 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is
2 not located on the campus of a conference member institution participating in the event;

3 (39) All purchases by a sports complex authority created under section 64.920, and all sales
4 of utilities by such authority at the authority's cost that are consumed in connection with the
5 operation of a sports complex leased to a professional sports team;

6 (40) All materials, replacement parts, and equipment purchased for use directly upon, and
7 for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and
8 aircraft accessories;

9 (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar
10 places of business for use in the normal course of business and money received by a shooting range
11 or similar places of business from patrons and held by a shooting range or similar place of business
12 for redistribution to patrons at the conclusion of a shooting event;

13 (42) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as defined
14 in section 306.010;

15 (43) Any new or used aircraft sold or delivered in this state to a person who is not a resident
16 of this state or a corporation that is not incorporated in this state, and such aircraft is not to be based
17 in this state and shall not remain in this state more than ten business days subsequent to the last to
18 occur of:

19 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a
20 corporation that is not incorporated in this state; or

21 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407 for
22 any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations that are
23 completed contemporaneously with the transfer of title to the aircraft to a person who is not a
24 resident of this state or a corporation that is not incorporated in this state;

25 (44) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers
26 pulled by such motor vehicles, that are actually used in the normal course of business to haul
27 property on the public highways of the state, and that are capable of hauling loads commensurate
28 with the motor vehicle's registered weight; and the materials, replacement parts, and equipment
29 purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles.
30 For purposes of this subdivision, "motor vehicle" and "public highway" shall have the meaning as
31 ascribed in section 390.020;

32 (45) All internet access or the use of internet access regardless of whether the tax is imposed
33 on a provider of internet access or a buyer of internet access. For purposes of this subdivision, the
34 following terms shall mean:

35 (a) "Direct costs", costs incurred by a governmental authority solely because of an internet
36 service provider's use of the public right-of-way. The term shall not include costs that the
37 governmental authority would have incurred if the internet service provider did not make such use
38 of the public right-of-way. Direct costs shall be determined in a manner consistent with generally
39 accepted accounting principles;

1 (b) "Internet", computer and telecommunications facilities, including equipment and
2 operating software, that comprises the interconnected worldwide network that employ the
3 transmission control protocol or internet protocol, or any predecessor or successor protocols to that
4 protocol, to communicate information of all kinds by wire or radio;

5 (c) "Internet access", a service that enables users to connect to the internet to access content,
6 information, or other services without regard to whether the service is referred to as
7 telecommunications, communications, transmission, or similar services, and without regard to
8 whether a provider of the service is subject to regulation by the Federal Communications
9 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
10 subdivision, internet access also includes: the purchase, use, or sale of communications services,
11 including telecommunications services as defined in section 144.010, to the extent the
12 communications services are purchased, used, or sold to provide the service described in this
13 subdivision or to otherwise enable users to access content, information, or other services offered
14 over the internet; services that are incidental to the provision of a service described in this
15 subdivision, when furnished to users as part of such service, including a home page, electronic mail,
16 and instant messaging, including voice-capable and video-capable electronic mail and instant
17 messaging, video clips, and personal electronic storage capacity; a home page electronic mail and
18 instant messaging, including voice-capable and video-capable electronic mail and instant
19 messaging, video clips, and personal electronic storage capacity that are provided independently or
20 that are not packed with internet access. As used in this subdivision, internet access does not
21 include voice, audio, and video programming or other products and services, except services
22 described in this paragraph or this subdivision, that use internet protocol or any successor protocol
23 and for which there is a charge, regardless of whether the charge is separately stated or aggregated
24 with the charge for services described in this paragraph or this subdivision;

25 (d) "Tax", any charge imposed by the state or a political subdivision of the state for the
26 purpose of generating revenues for governmental purposes and that is not a fee imposed for a
27 specific privilege, service, or benefit conferred, except as described as otherwise under this
28 subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political
29 subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a
30 governmental entity. The term tax shall not include any franchise fee or similar fee imposed or
31 authorized under sections 67.1830 to 67.1846 or section 67.2689; Section 622 or 653 of the
32 Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee
33 related to obligations of telecommunications carriers under the Communications Act of 1934, 47
34 U.S.C. Section 151, et seq., except to the extent that:

35 a. The fee is not imposed for the purpose of recovering direct costs incurred by the
36 franchising or other governmental authority from providing the specific privilege, service, or benefit
37 conferred to the payer of the fee; or

1 b. The fee is imposed for the use of a public right-of-way based on a percentage of the
2 service revenue, and the fee exceeds the incremental direct costs incurred by the governmental
3 authority associated with the provision of that right-of-way to the provider of internet access service.
4

5 Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or services
6 that were subject to tax on January 1, 2016;

7 (46) All purchases by a company of solar photovoltaic energy systems, components used to
8 construct a solar photovoltaic energy system, and all purchases of materials and supplies used
9 directly to construct or make improvements to such systems, provided that such systems:

10 (a) Are sold or leased to an end user; or

11 (b) Are used to produce, collect and transmit electricity for resale or retail;

12 (47) All sales of used tangible personal property purchased by a consumer for use or
13 consumption, and not for resale, for valuable consideration directly from a seller at an auction of
14 used tangible personal property or from another consumer. For the purposes of this section, "used
15 tangible personal property" is any tangible personal property that is sold a second time at an auction
16 or any number of additional subsequent times after the initial point of sale at an auction, upon which
17 a sales tax is levied. The term "used tangible personal property" shall not include motor vehicles,
18 trailers, boats, or outboard motors purchased or acquired for use on the highways or waters of this
19 state that are required to be titled under the laws of the state of Missouri.

20 3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a
21 person and this state's executive branch, or any other state agency or department, stating, agreeing,
22 or ruling that such person is not required to collect sales and use tax in this state despite the presence
23 of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the
24 person or an affiliated person shall be null and void unless it is specifically approved by a majority
25 vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated
26 person" means any person that is a member of the same controlled group of corporations as defined
27 in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other
28 entity that, notwithstanding its form of organization, bears the same ownership relationship to the
29 vendor as a corporation that is a member of the same controlled group of corporations as defined in
30 Section 1563(a) of the Internal Revenue Code, as amended.

31 144.615. There are specifically exempted from the taxes levied in sections 144.600 to
32 144.745:

33 (1) Property, the storage, use or consumption of which this state is prohibited from taxing
34 pursuant to the constitution or laws of the United States or of this state;

35 (2) Property, the gross receipts from the sale of which are required to be included in the
36 measure of the tax imposed pursuant to the Missouri sales tax law;

37 (3) Tangible personal property, the sale or other transfer of which, if made in this state,
38 would be exempt from or not subject to the Missouri sales tax pursuant to the provisions of
39 subsection 2 of section 144.030;

1 (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by
2 section 144.020;

3 (5) Tangible personal property which has been subjected to a tax by any other state in this
4 respect to its sales or use; provided, if such tax is less than the tax imposed by sections 144.600 to
5 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the difference between
6 such tax and the tax imposed by sections 144.600 to 144.745;

7 (6) Tangible personal property held by processors, retailers, importers, manufacturers,
8 wholesalers, or jobbers solely for resale in the regular course of business;

9 (7) Personal and household effects and farm machinery used while an individual was a bona
10 fide resident of another state and who thereafter became a resident of this state, or tangible personal
11 property brought into the state by a nonresident for his own storage, use or consumption while
12 temporarily within the state;

13 (8) Used tangible personal property purchased by a consumer for use or consumption, and
14 not for resale, for valuable consideration directly from a seller at an auction of used tangible
15 personal property or from another consumer. For the purposes of this section, "used tangible
16 personal property" is any tangible personal property that is sold a second time at an auction or any
17 number of additional subsequent times after the initial point of sale at an auction, upon which a sales
18 tax is levied. The term "used tangible personal property" shall not include motor vehicles, trailers,
19 boats, or outboard motors purchased or acquired for use on the highways or waters of this state that
20 are required to be titled under the laws of the state of Missouri.

21 144.813. In addition to all other exemptions granted under this chapter, there is hereby
22 specifically exempted from state and local sales and use taxes defined, levied, or calculated under
23 section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, and section 238.235 all
24 sales of class III medical devices as described in 21 U.S.C. 360c(a)(1)(C) that use electric fields for
25 the purposes of the treatment of cancer, including components and repair parts and the disposable or
26 single-patient-use supplies required for the use of such devices.

27 313.057. 1. It is unlawful for any person, either as an owner, lessee or employee, to operate,
28 carry on, conduct or maintain any form of manufacturing, selling, leasing or distribution of any
29 bingo equipment or supplies without having first procured and maintained a Missouri bingo
30 equipment and supplies manufacturer or supplier license.

31 2. The commission shall submit two sets of fingerprints for each key person, as defined in
32 commission rules and regulations, of an entity or organization seeking issuance or renewal of a
33 Missouri bingo equipment and supplies manufacturer or supplier license, for the purpose of
34 checking the person's prior criminal history when the commission determines a nationwide check is
35 warranted. The fingerprint cards and any required fees shall be sent to the Missouri state highway
36 patrol's criminal records division. The first set of fingerprints shall be used for searching the state
37 repository of criminal history information. The second set of fingerprints shall be forwarded to the
38 Federal Bureau of Investigation, Identification Division, for the searching of the federal criminal
39 history files. The patrol shall notify the commission of any criminal history information or lack of

1 criminal history information discovered on the individual. Notwithstanding the provisions of
2 section 610.120, all records related to any criminal history information discovered shall be
3 accessible and available to the commission.

4 3. The holder of a state bingo license may, within two years of cessation of conducting
5 bingo or upon specific approval by the commission, dispose of by sale in a manner approved by the
6 commission, any or all of his bingo equipment and supplies, without a supplier's license. In case of
7 foreclosure of a lien by a bank or other person holding a security interest for which bingo equipment
8 is security in whole or in part for the lien, the commission may authorize the disposition of the bingo
9 equipment without requiring a supplier's license.

10 4. Any person whom the commission determines to be a suitable person to receive a license
11 pursuant to the provisions of this section may be issued a manufacturer's or supplier's license. The
12 commission may require suppliers to post a bond with the commission in an amount and in the
13 manner prescribed by the commission. The burden of proving his qualification to receive or hold a
14 license pursuant to this section is at all times on the applicant or licensee.

15 5. The commission shall charge and collect from each applicant for a supplier's license a
16 one-time application fee set by the commission, not to exceed five thousand dollars. The
17 commission shall charge and collect an annual renewal fee for each supplier licensee not to exceed
18 one thousand dollars. The applicant shall be responsible for the total cost of the criminal history
19 investigation. If the cost of the investigation exceeds the total amount of fees filed by the applicant
20 in this subsection, the commission may assess additional fees as it deems appropriate.

21 6. The commission shall charge and collect from each applicant for a manufacturer's license
22 a one-time application fee set by the commission, not to exceed five thousand dollars. The
23 commission shall charge and collect an annual renewal fee for each manufacturer licensee not to
24 exceed one thousand dollars. The applicant shall be responsible for the total cost of the criminal
25 history investigation. If the cost of the investigation exceeds the total amount of fees filed by the
26 applicant in this subsection, the commission may assess additional fees as it deems appropriate.

27 7. The commission shall charge and collect from each applicant for a hall provider's license
28 a one-time application fee set by the commission, not to exceed seven hundred fifty dollars. The
29 commission shall charge and collect an annual renewal fee for each hall provider licensee not to
30 exceed five hundred dollars.

31 8. All licenses issued pursuant to this section shall be issued for the calendar year and shall
32 expire on December thirty-first of each year. Regardless of the date of application or issuance of the
33 license, the fee to be charged and collected pursuant to this section shall be the full annual fee.

34 9. All license fees collected pursuant to this section shall be paid over immediately to the
35 state treasurer to be deposited to the credit of the gaming commission fund.

36 10. All licensees pursuant to this section shall maintain for a period of not less than three
37 years full and complete records of all business carried on in this state and shall make same available
38 for inspection to any duly authorized representative of the commission. If a supplier does not
39 receive payment in full from an organization within thirty days of the delivery of bingo supplies, the

1 supplier shall notify the commission in writing, or in a manner specified by the commission in its
2 rules and regulations, of the delinquency. Upon receipt of the notice of delinquency, the
3 commission shall notify all suppliers that until further notice from the commission, all sales of bingo
4 supplies to the delinquent organizations shall be on a cash-only basis. Upon receipt of the notice
5 from the commission, no supplier may extend credit to the delinquent organization until such time
6 as the commission approves credit sales. If a manufacturer does not receive payment in full from a
7 supplier within ninety days of the delivery of bingo supplies, the manufacturer shall notify the
8 commission in writing, or in a manner specified by the commission in its rules and regulations, of
9 the delinquency. Upon receipt of the notice of delinquency, the commission shall notify all
10 manufacturers that until further notice from the commission, all sales of bingo supplies to the
11 delinquent supplier shall be on a cash-only basis. Upon receipt of the notice from the commission,
12 no manufacturer may extend credit to the delinquent supplier until such time as the commission
13 approves credit sales.

14 11. ~~[Until January 1, 1995, all suppliers shall pay a tax on all pull-tab cards distributed by~~
15 ~~them in the amount of ten dollars per box when sold by any organization licensed to conduct bingo~~
16 ~~pursuant to the provisions of sections 313.005 to 313.080. No box sold shall contain more than~~
17 ~~twenty-four hundred pull-tab cards. Beginning January 1, 1995, a tax is hereby imposed in the~~
18 ~~amount of two percent of the gross receipts of the retail sales value charged for each pull-tab card~~
19 ~~sold in Missouri to be paid by the supplier. The taxes, less two percent of the total amount paid~~
20 ~~which may be retained by the supplier, if timely filed and paid, shall be paid on a monthly basis to~~
21 ~~the commission by each supplier of pull-tabs and shall be due on the last day of each month~~
22 ~~following the month in which the pull-tabs were sold. The taxes shall be deposited in the state~~
23 ~~treasury, credited to the bingo proceeds for education fund.] All pull-tab cards sold by suppliers in~~
24 ~~this state shall bear on the face thereof the amount for which such pull-tab cards will be sold. Each~~
25 ~~unit container shall contain cards printed in such a manner as to ensure that at least sixty percent of~~
26 ~~the gross revenues generated by the ultimate sale of such cards shall be returned to the final~~
27 ~~purchasers of such cards. [Any supplier who fails to pay the tax imposed pursuant to this subsection~~
28 ~~shall have his license issued pursuant to this section revoked and shall be guilty of a class A~~
29 ~~misdemeanor.]~~

30
31 Further amend said bill, Page 16, Section 408.010, Line 105, by inserting after all of said section
32 and line the following:

33
34 "~~[313.055. 1. A tax is hereby imposed on each organization conducting~~
35 ~~the game of bingo which awards to winners of bingo games prizes or merchandise~~
36 ~~having an aggregate retail value of more than five thousand dollars annually and~~
37 ~~more than one hundred dollars in any single day. The tax shall be in the amount of~~
38 ~~two-tenths of one cent upon each bingo card and progressive bingo game card sold~~
39 ~~in Missouri to be paid by the supplier. The taxes, less two percent of the total~~
40 ~~amount paid which may be retained by the supplier, shall be paid on a monthly~~
41 ~~basis to the commission, by each supplier of bingo supplies and shall be due on the~~

1 last day of the month following the month in which the bingo card was sold, with
2 the date of sale being the date on the invoice evidencing the sale, along with such
3 reports as may be required by the commission. The taxes shall be deposited in the
4 state treasury, credited to the bingo proceeds for education fund.

5 2. All taxes not paid to the commission by the person or licensee required
6 to remit the same on the date when the same becomes due and payable to the
7 commission under the provisions of sections 313.005 to 313.085 shall bear interest
8 at the rate to be set by the commission not to exceed two percent per calendar
9 month, or fraction thereof, from and after such date until paid. In addition, the
10 commission may impose a penalty not to exceed three times the amount of taxes
11 due for failure to submit the reports required by this section and pay the taxes
12 due.]; and

13
14 Further amend said bill by amending the title, enacting clause, and intersectional references
15 accordingly.