

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 2274, Page 2, Section 143.071, Line 32, by inserting after all of said
2 section and line the following:

3
4 "144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1,
5 1997, and ending on December 31, 2024, the tax levied and imposed under this chapter on all retail
6 sales of food shall be at the rate of one percent. The revenue derived from the one percent rate
7 pursuant to this section shall be deposited by the state treasurer in the school district trust fund and
8 shall be distributed as provided in section 144.701.

9 2. Notwithstanding any provision of law to the contrary, beginning January 1, 2025, no state
10 sales or use tax, local sales tax as defined under section 32.085, or local use tax shall be levied or
11 imposed on any retail sale of food in this state.

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

23
24 Further amend said bill by amending the title, enacting clause, and intersectional references
25 accordingly.

Action Taken _____ Date _____