

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for House Bill No. 119, Page 11, Section 137.073, Line 357,
by inserting after all of said section and line the following:

"144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1,
1997, and ending on December 31, 2025, the tax levied and imposed under this chapter on all retail
sales of food shall be at the rate of one percent. The revenue derived from the one percent rate
pursuant to this section shall be deposited by the state treasurer in the school district trust fund and
shall be distributed as provided in section 144.701.

2. Notwithstanding any provision of law to the contrary, beginning January 1, 2026, no state
sales or use tax, local sales tax as defined under section 32.085, or local use tax shall be levied or
imposed on any retail sale of food in this state.

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

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

Action Taken _____ Date _____