

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill Nos. 493 & 635, Page 1, Section A, Line 2, by
2 inserting after all of said section and line the following:
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4 "144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1,
5 1997, and ending on December 31, 2025, except as provided under subsection 2 of this section, the
6 tax levied and imposed under this chapter on all retail sales of food shall be at the rate of one
7 percent. The revenue derived from the one percent rate pursuant to this section shall be deposited
8 by the state treasurer in the school district trust fund and shall be distributed as provided in section
9 144.701.

10 2. (1) Notwithstanding any provision of law to the contrary, beginning January 1, 2026, no
11 state sales or use tax shall be levied or imposed on any retail sale of food in this state. The
12 exemption granted under this subsection shall not apply to local sales tax as defined under section
13 32.085, or local use tax levied or imposed as authorized by law. If the exemption provided under
14 this subdivision is sunset as provided under subdivision (2) of this subsection, the provisions of the
15 tax imposed under subsection 1 of this section shall apply beginning on and after the date of the
16 expiration of the exemption.

17 (2) Under section 23.253 of the Missouri sunset act:

18 (a) The provisions of the exemption authorized under this subsection shall automatically
19 sunset three years after the effective date of this section unless reauthorized by an act of the general
20 assembly; and

21 (b) If such exemption is reauthorized, the program authorized under this subsection shall
22 automatically sunset twelve years after the effective date of the reauthorization of this section.

23 3. For the purposes of this section, the term "food" shall include only those products and
24 types of food for which ~~[food stamps]~~ benefits may be redeemed pursuant to the provisions of the
25 ~~[Federal Food Stamp Program]~~ Supplemental Nutrition Assistance Program as ~~[contained]~~
26 described in 7 U.S.C. Section 2012, as that section now reads or as it may be amended hereafter, and
27 shall include food dispensed by or through vending machines. For the purpose of this section,
28 except for vending machine sales, the term "food" shall not include food or drink sold by any
29 establishment where the gross receipts derived from the sale of food prepared by such establishment
30 for immediate consumption on or off the premises of the establishment constitutes more than eighty

Action Taken _____ Date _____

1 percent of the total gross receipts of that establishment, regardless of whether such prepared food is
2 consumed on the premises of that establishment, including, but not limited to, sales of food by any
3 restaurant, fast food restaurant, delicatessen, eating house, or café."; and

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