

FIRST REGULAR SESSION

# HOUSE BILL NO. 872

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ZIMMERMANN.

1927H.011

JOSEPH ENGLER, Chief Clerk

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## AN ACT

To repeal section 144.014, RSMo, and to enact in lieu thereof one new section relating to a sales and use tax exemption.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 144.014, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.014, to read as follows:

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, there shall be no state sales or use tax levied or imposed on any retail sale of food in this state. The exemption granted under this subsection shall not apply to local sales tax as defined under section 32.085 or local use tax levied or imposed as authorized by law.**

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]~~ **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

EXPLANATION — Matter enclosed in bold-faced brackets ~~[thus]~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 of food prepared by such establishment for immediate consumption on or off the premises of  
19 the establishment constitutes more than eighty percent of the total gross receipts of that  
20 establishment, regardless of whether such prepared food is consumed on the premises of that  
21 establishment, including, but not limited to, sales of food by any restaurant, fast food  
22 restaurant, delicatessen, eating house, or café.

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