

FIRST REGULAR SESSION

# HOUSE BILL NO. 1587

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SMITH (46).

2707H.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 food sales and use tax.

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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Section A. Section 144.014, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.014, to read as follows: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, except as provided under subsection 2 of this section**, 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. **(1) Notwithstanding any provision of law to the contrary, beginning January 1, 2026, no state sales or use tax shall be 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. If the exemption provided under this subdivision is sunset as provided under subdivision (2) of this subsection, the provisions of the tax imposed under subsection 1 of this section shall apply beginning on and after the date of the expiration of the exemption.**

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

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.

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

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

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

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