

HCS HBs 493 & 635 -- SALES TAX EXEMPTION (Van Schoiack)

COMMITTEE OF ORIGIN: Standing Committee on Ways and Means

This bill exempts from sales tax all sales of used tangible personal property, including any tangible personal property that is sold a second time or any number of additional subsequent times after the initial point of sale, at an auction.

The provisions of this bill do not apply to motor vehicles, trailers, boats, or outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled.

Starting January 1, 2026, sales and use of certain machinery and equipment used to provide broadband communications services will be exempt from state and local sales taxes in Missouri. To qualify for this exemption, providers must furnish a certificate confirming eligibility or enter a direct pay agreement with the Department of Revenue.

This bill is similar to HCS HB 1606 (2024) and HB 1141 (2023).