

SECOND REGULAR SESSION

HOUSE BILL NO. 2382

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SIMMONS.

4644H.01I

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 144.032, RSMo, and to enact in lieu thereof one new section relating to local sales taxes on certain services.

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

Section A. Section 144.032, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.032, to read as follows:

144.032. **1.** The provisions of section 144.030 to the contrary notwithstanding, any city imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax under the provisions of section 205.205 may by ordinance impose a sales tax upon all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only. Such tax shall be administered by the department of revenue and assessed by the retailer in the same manner as any other city, county, or hospital district sales tax. Domestic use shall be determined in the same manner as the determination of domestic use for exemption of such sales from the state sales tax under the provisions of section 144.030.

2. This section shall expire on August 28, 2026. Any ordinance of a city, county, or hospital district imposing a sales tax under this section before August 28, 2026, is hereby preempted and shall be deemed null and void.

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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.