

# HOUSE BILL NO. 3236

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WOLFIN.

6017H.02I

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to an optional sales and use tax exemption for certain building supplies.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.528, to read as follows:

**144.528. 1. As used in this section, the following terms mean:**

2       **(1) "Building supplies", materials that will be permanently fixed to a building**  
3 **and that are directly used in the actual construction of the building. "Building supplies"**  
4 **may include, but are not limited to, lumber, concrete, roofing materials, flooring**  
5 **materials, plumbing supplies, doors, and windows;**

6       **(2) "County", any county or city not within a county;**

7       **(3) "Eligible political subdivision", any county or municipality within this state;**

8       **(4) "Municipality", any city, town, or village that is incorporated in accordance**  
9 **with the laws of this state.**

10       **2. Beginning on January 1, 2027, and continuing for a period of five years,**  
11 **subject to the provisions of subsections 3 and 5 of this section, purchases of building**  
12 **supplies for the construction of unattached single-family residences within an eligible**  
13 **political subdivision are hereby specifically exempted from all state and local sales and**  
14 **use tax including, but not limited to, sales and use tax authorized or imposed under**  
15 **section 32.085 and chapter 144, if such eligible political subdivision has elected to opt in**  
16 **to the provisions of this section as provided under subsection 5 of this section. This**

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.

17 exemption shall apply only to purchase amounts of up to two hundred fifty thousand  
18 dollars per each construction of an unattached single-family residence.

19       **3. A taxpayer shall receive a sales and use tax exemption letter from the**  
20 **department of revenue before such taxpayer is entitled to the exemption authorized**  
21 **under this section. The department of revenue shall design and publish an application**  
22 **for taxpayers to receive such a letter. The application shall require the taxpayer**  
23 **planning to purchase building supplies for the construction of an unattached single-**  
24 **family residence in an eligible political subdivision to provide all relevant information**  
25 **about such planned construction and to provide copies of any building permits that may**  
26 **be required to complete such planned construction. The department of revenue shall**  
27 **issue a sales and use tax exemption letter upon approval of a taxpayer's application.**  
28 **The letter shall clearly state that the taxpayer is exempt from all sales and use tax on all**  
29 **purchases of building supplies for the construction of the unattached single-family**  
30 **residence, up to the dollar amount specified in subsection 2 of this section.**

31       **4. The exemption created under this section shall be in addition to all other sales**  
32 **and use tax exemptions provided by law.**

33       **5. Participation in the program under this section is optional. Any eligible**  
34 **political subdivision in this state may, by ordinance adopted by an affirmative vote of**  
35 **the governing body of such eligible political subdivision, elect to opt in to the provisions**  
36 **of this section. In the case of an incorporated area located within an eligible political**  
37 **subdivision that is a municipality, the exemption shall apply only when the county and**  
38 **municipality have both adopted the program under this section.**

39       **6. The department of revenue and an eligible political subdivision opting in to**  
40 **the provisions of this section may promulgate all necessary rules and regulations for the**  
41 **administration of this section. Any rule or portion of a rule, as that term is defined in**  
42 **section 536.010, that is created under the authority delegated in this section shall**  
43 **become effective only if it complies with and is subject to all of the provisions of chapter**  
44 **536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable**  
45 **and if any of the powers vested with the general assembly pursuant to chapter 536 to**  
46 **review, to delay the effective date, or to disapprove and annul a rule are subsequently**  
47 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**  
48 **adopted after August 28, 2026, shall be invalid and void.**

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