

SECOND REGULAR SESSION

# HOUSE BILL NO. 2809

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KNIGHT.

6254H.01I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for certain campground rentals.

*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 known as section 144.052, to read as follows:

**144.052. 1. As used in this section, the term "campground" shall mean any parcel or tract of land, including buildings and other structures, where five or more campsites are made available for use as temporary living quarters for recreational, camping, travel, or seasonal use. The term "campground" shall also include recreational vehicle parks.**

**2. Notwithstanding any other law to the contrary, in addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and sections 144.600 to 144.761 and the local sales tax law as defined in section 32.085 and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and sections 144.600 to 144.761 and the local sales tax law as defined in section 32.085, fees or charges for rental of lots, buildings, other structures, and amenities in a campground. The provisions of this section shall be in addition to any other sales or use tax exemptions provided by law.**

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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.