

HB 2258 -- SALES TAXES

SPONSOR: Hovis

Currently, certain adjoining counties can jointly impose a sales tax in each of their respective counties for certain public recreational purposes. The sales taxes will not become effective unless they are approved by a majority of the voters in each county.

This bill changes the authorization language so that the counties do not have to act jointly. Each county is individually authorized to impose, upon voter approval, its own tax for certain public recreational purposes (Sections 67.782 and 67.783, RSMo).

The bill updates provisions regarding the Joint County Recreational Lake Authority and specifies that the terms of members will be staggered so that two members' terms expire on December 31st of each even-numbered year. This section currently applies to Bollinger and Cape Girardeau counties (Section 67.785).

Current law provides a sales tax exemption for certain durable medical equipment as defined on January 1, 1980, by the Federal Medicare program. This bill removes the reference to January 1, 1980.

Additionally, current law provides a sales tax exemption for the sales or rental of manual and powered wheelchairs, including parts. The bill also applies the exemption to accessories for such wheelchairs.

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. These provisions 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 (Sections 144.030 and 144.615).

This bill repeals a 2% tax on the gross receipts of retail sales paid on each pull tab card sold in the State. The bill also repeals a tax imposed on each organization conducting a game of bingo, which annually awards at least \$5,000

and more than \$100 in a single day (Sections 313.055 and 313.057).

This bill is similar to HCS HB 149 (2025).