

HB 2809 -- SALES AND USE TAX EXEMPTION FOR CERTAIN CAMPGROUND RENTALS

SPONSOR: Knight

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Government Efficiency by a vote of 11 to 0, with 2 voting present.

This bill defines "campground" and exempts fees or charges for the rental of lots, buildings, other structures, and amenities in the campground from State and local sales and use tax.

PROPOSERS: Supporters say that the provisions of this bill relate only to the rented land under things like campers and RVs. Under the provisions of this bill, owners of such motor vehicles will still pay personal property tax on their vehicle; however, owners of any other type of motor vehicle are not required to pay similar fees and sales tax. Supporters further state that eliminating the sales tax for these types of vehicles will result in more money to spend on camping supplies or food from local vendors. Supporters also say that camp sites are already dealing with razor thin profit margins; and eliminating the sales tax will make these sites more competitive.

Testifying in person for the bill were Representative Knight; National Federation of Independent Business (NFIB); Arnie C. Dienoff; George Tucker; Kenneth Emory Leonard; Associated Industries of Missouri; Larry Helms, Missouri Association of RV Parks; and Mo Canoe & Floaters Association.

OPPOSERS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.