

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2250
94TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means March 13, 2008 with recommendation that House Committee Substitute for House Bill No. 2250 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

5100L.02C

AN ACT

To amend chapter 144, RSMo, by adding thereto two new sections relating to sales tax holidays, with an emergency clause for a certain section.

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

Section A. Chapter 144, RSMo, is amended by adding thereto two new sections, to be known as sections 144.052 and 144.067, to read as follows:

144.052. 1. This section shall be known and may be cited as the "Show-Me Green Tax Holiday Act".

2. As used in this section, "energy efficient products" means any dishwasher, clothes washer, clothes dryer, air conditioner, furnace, water heater, ceiling fan, incandescent or florescent light bulb, dehumidifier, programmable thermostat, or refrigerator that has been designated by the United States Environmental Protection Agency or the United States Department of Energy as meeting or exceeding the requirements of the Energy Star program of either agency, and that is purchased for noncommercial home or personal use.

3. In the year beginning on January 1, 2008, there is hereby specifically exempted from state sales tax law all retail sales of any energy efficient product having a selling price of one thousand five hundred dollars or less per product, during a seven-day period beginning at 12:01 a.m. on the first Friday in November and ending at midnight on the Thursday following. For each year beginning on or after January 1, 2009, such sales shall

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.

15 be exempted during a seven-day period beginning at 12:01 a.m. on April nineteenth and
16 ending at midnight on April twenty-fifth.

17 **4. Beginning on August 28, 2008, the governing body of any political subdivision**
18 **may adopt an order or ordinance stating that the sales tax holiday in this section shall not**
19 **apply to the collection of local sales taxes on sales that occur within the political**
20 **subdivision. Upon adoption of such an order or ordinance, the governing body of the**
21 **political subdivision shall provide written notice to the department of revenue of the**
22 **substance of the order or ordinance.**

23 **5. The exemption in this section shall not apply to any sales which take place within**
24 **the Missouri state fairgrounds, or to any sales of items purchased for trade, business, or**
25 **resale purposes.**

26 **6. This section shall not apply to any retailer when less than two percent of the**
27 **retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall**
28 **offer a sales tax refund in lieu of the sales tax holiday.**

144.067. There is hereby specifically exempted from state and local sales and use
2 **tax law all retail sales of any product having a selling price of six hundred dollars or less**
3 **per product, during a three-day period beginning at 12:01 a.m. on June 27, 2008, and**
4 **ending at midnight on June 29, 2008. This section shall not apply to any retailer when less**
5 **than two percent of the retailer's merchandise offered for sale qualifies for the sales tax**
6 **holiday. The retailer shall offer a sales tax refund in lieu of the sales tax holiday.**

Section B. Because immediate action is necessary to encourage immediate spending of
2 any advance refund amount received as a credit against federal income tax under the federal
3 Economic Stimulus Act of 2008, the enactment of section 144.067 of section A of this act is
4 deemed necessary for the immediate preservation of the public health, welfare, peace, and safety,
5 and is hereby declared to be an emergency act within the meaning of the constitution, and the
6 enactment of section 144.067 of section A of this act shall be in full force and effect upon its
7 passage and approval.

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