

FIRST REGULAR SESSION

HOUSE BILL NO. 81

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NOLTE (Sponsor), FISHER, NETH, SCHAD,
ZERR AND ALLEN (Co-sponsors).

0201L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use tax exemptions.

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 144.056, to read as follows:

144.056. 1. In addition to the exemptions granted in section 144.030, there is hereby
2 **specifically exempted from the provisions of any state sales or use tax levied and imposed**
3 **in this chapter or under any other provision of law all sales of new vehicles assembled and**
4 **sold in the state of Missouri on or after January 1, 2011. For purposes of this section,**
5 **"vehicle" means any self-propelled vehicle, except farm tractors, not operated exclusively**
6 **upon tracks, that is assembled and sold in this state on or after January 1, 2011.**

7 **2. The department of revenue may promulgate rules to implement the provisions of**
8 **this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**
9 **is created under the authority delegated in this section shall become effective only if it**
10 **complies with and is subject to all of the provisions of chapter 536 and, if applicable, section**
11 **536.028. This section and chapter 536 are nonseverable and if any of the powers vested with**
12 **the general assembly pursuant to chapter 536 to review, to delay the effective date, or to**
13 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**
14 **rulemaking authority and any rule proposed or adopted after August 28, 2011, shall be**
15 **invalid and void.**

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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.