

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 23, Page 14, Section 144.010, Line 83, by
2 deleting all of said line and inserting in lieu thereof the following:

3 "(a) Sales of admission tickets[,] or cash admissions[, charges and fees] to [or in] places of";
4 and

5
6 Further amend said section, Page 15, Line 125, by inserting after all of said line the following:

7 "144.018. 1. Notwithstanding any other provision of law to the contrary, except as provided
8 under subsection 2 or 3 of this section, when a purchase of tangible personal property or service
9 subject to tax is made for the purpose of resale, such purchase shall be either exempt or excluded
10 under this chapter if the subsequent sale is:

11 (1) Subject to a tax in this or any other state;

12 (2) For resale;

13 (3) Excluded from tax under this chapter;

14 (4) Subject to tax but exempt under this chapter; or

15 (5) Exempt from the sales tax laws of another state, if the subsequent sale is in such other
16 state.

17 The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such
18 property is used or consumed by the taxpayer in providing a service on which tax is not imposed by
19 subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a
20 defense contract with the United States government.

21 2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of amusement,
22 entertainment or recreation, including games or athletic events, shall remit tax on the amount paid
23 for admissions or seating accommodations[, or fees paid to, or] in such place of amusement,
24 entertainment or recreation. Any subsequent sale of such admissions or seating accommodations
25 shall not be subject to tax if the initial sale was an arms length transaction for fair market value with
26 an unaffiliated entity. If the sale of such admissions or seating accommodations is exempt or
27 excluded from payment of sales and use taxes, the provisions of this subsection shall not require the
28 place of amusement, entertainment, or recreation to remit tax on that sale.

29 3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel, tavern,
30 inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in
31 which rooms, meals, or drinks are regularly served to the public shall remit tax on the amount of
32 sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern, inn,
33 restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which
34 rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such rooms,
35 meals, or drinks shall not be subject to tax if the initial sale was an arms length transaction for fair
36 market value with an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or
37 excluded from payment of sales and use taxes, the provisions of this subsection shall not require the

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1 hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp,
2 or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that
3 sale.

4 4. The provisions of this section are intended to reject and abrogate earlier case law
5 interpretations of the state's sales and use tax law with regard to sales for resale as extended in Music
6 City Centre Management, LLC v. Director of Revenue, 295 S.W.3d 465, (Mo. 2009) and ICC
7 Management, Inc. v. Director of Revenue, 290 S.W.3d 699, (Mo. 2009). The provisions of this
8 section are intended to clarify the exemption or exclusion of purchases for resale from sales and use
9 taxes as originally enacted in this chapter."; and

10
11 Further amend said bill, Page , Section 144.020, Line 16, by deleting all of said line and inserting in
12 lieu thereof the following:

13 "accommodations[, or fees paid to, or] in any place of amusement, entertainment or
14 recreation,"; and

15
16 Further amend said bill by amending the title, enacting clause, and intersectional references
17 accordingly.