

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1801, Page 1, In the Title, Lines 3-4, by deleting the
2 words, "the facilitating business rapid response to state declared disasters act" and inserting in lieu thereof the
3 word, "taxation"; and
4

5 Further amend said bill, page, Section A, Line 4, by inserting after all of said section and line the following:

6 "136.300. 1. With respect to any issue relevant to ascertaining the tax liability of a taxpayer all laws
7 of the state imposing a tax shall be strictly construed against the taxing authority in favor of the taxpayer. The
8 director of revenue shall have the burden of proof with respect to any factual issue relevant to ascertaining the
9 liability of a taxpayer only if:

10 (1) The taxpayer has produced evidence that establishes that there is a reasonable dispute with respect
11 to the issue; and

12 (2) The taxpayer has adequate records of its transactions and provides the department of revenue
13 reasonable access to these records; and

14 (3) In the case of a partnership, corporation or trust, the net worth of the taxpayer does not exceed
15 seven million dollars and the taxpayer does not have more than five hundred employees at the time the final
16 decision of the director of the department of revenue is issued].

17 2. This section shall not apply to any issue with respect to the applicability of any tax [exemption or]
18 credit.

19 142.815. 1. Motor fuel used for the following nonhighway purposes is exempt from the fuel tax
20 imposed by this chapter, and a refund may be claimed by the consumer, except as provided for in subdivision
21 (1) of this subsection, if the tax has been paid and no refund has been previously issued:

22 (1) Motor fuel used for nonhighway purposes including fuel for farm tractors or stationary engines
23 owned or leased and operated by any person and used exclusively for agricultural purposes and including,
24 beginning January 1, 2006, bulk sales of one hundred gallons or more of gasoline made to farmers and
25 delivered by the ultimate [vender] vendor to a farm location for agricultural purposes only. As used in this
26 section, the term "farmer" shall mean any person engaged in farming in an authorized farm corporation, family
27 farm, or family farm corporation as defined in section 350.010. At the discretion of the ultimate [vender]
28 vendor, the refund may be claimed by the ultimate [vender] vendor on behalf of the consumer for sales made
29 to farmers and to persons engaged in construction for agricultural purposes as defined in section 142.800.
30 After December 31, 2000, the refund may be claimed only by the consumer and may not be claimed by the
31 ultimate [vender] vendor unless bulk sales of gasoline are made to a farmer after January 1, 2006, as provided
32 in this subdivision and the farmer provides an exemption certificate to the ultimate [vender] vendor, in which
33 case the ultimate [vender] vendor may make a claim for refund under section 142.824 but shall be liable for
34 any erroneous refund;

35 (2) Kerosene sold for use as fuel to generate power in aircraft engines, whether in aircraft or for

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1 training, testing or research purposes of aircraft engines;

2 (3) Diesel fuel used as heating oil, or in railroad locomotives or any other motorized flanged-wheel
3 rail equipment, or used for other nonhighway purposes other than as expressly exempted pursuant to another
4 provision.

5 2. Subject to the procedural requirements and conditions set out in this chapter, the following uses are
6 exempt from the tax imposed by section 142.803 on motor fuel, and a deduction or a refund may be claimed:

7 (1) Motor fuel for which proof of export is available in the form of a terminal-issued destination state
8 shipping paper and which is either:

9 (a) Exported by a supplier who is licensed in the destination state or through the bulk transfer system;

10 (b) Removed by a licensed distributor for immediate export to a state for which all the applicable
11 taxes and fees (however nominated in that state) of the destination state have been paid to the supplier, as a
12 trustee, who is licensed to remit tax to the destination state; or which is destined for use within the destination
13 state by the federal government for which an exemption has been made available by the destination state
14 subject to procedural rules and regulations promulgated by the director; or

15 (c) Acquired by a licensed distributor and which the tax imposed by this chapter has previously been
16 paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to
17 loading or as a diversion across state boundaries properly reported in conformity with this chapter and was
18 subsequently exported from this state on behalf of the distributor; The exemption pursuant to paragraph (a) of
19 this subdivision shall be claimed by a deduction on the report of the supplier which is otherwise responsible
20 for remitting the tax upon removal of the product from a terminal or refinery in this state. The exemption
21 pursuant to paragraphs (b) and (c) of this subdivision shall be claimed by the distributor, upon a refund
22 application made to the director within three years. A refund claim may be made monthly or whenever the
23 claim exceeds one thousand dollars;

24 (2) Undyed K-1 kerosene sold at retail through dispensers which have been designed and constructed
25 to prevent delivery directly from the dispenser into a vehicle fuel supply tank, and undyed K-1 kerosene sold
26 at retail through nonbarricaded dispensers in quantities of not more than twenty-one gallons for use other than
27 for highway purposes. Exempt use of undyed kerosene shall be governed by rules and regulations of the
28 director. If no rules or regulations are promulgated by the director, then the exempt use of undyed kerosene
29 shall be governed by rules and regulations of the Internal Revenue Service. A distributor or supplier
30 delivering to a retail facility shall obtain an exemption certificate from the owner or operator of such facility
31 stating that its sales conform to the dispenser requirements of this subdivision. A licensed distributor, having
32 obtained such certificate, may provide a copy to his or her supplier and obtain undyed kerosene without the
33 tax levied by section 142.803. Having obtained such certificate in good faith, such supplier shall be relieved
34 of any responsibility if the fuel is later used in a taxable manner. An ultimate vendor who obtained undyed
35 kerosene upon which the tax levied by section 142.803 had been paid and makes sales qualifying pursuant to
36 this subsection may apply for a refund of the tax pursuant to application, as provided in section 142.818, to
37 the director provided the ultimate vendor did not charge such tax to the consumer;

38 (3) Motor fuel sold to the United States or any agency or instrumentality thereof. This exemption
39 shall be claimed as provided in section 142.818;

40 (4) Motor fuel used solely and exclusively as fuel to propel motor vehicles on the public roads and
41 highways of this state when leased or owned and when being operated by a federally recognized Indian tribe
42 in the performance of essential governmental functions, such as providing police, fire, health or water
43 services. The exemption for use pursuant to this subdivision shall be made available to the tribal government
44 upon a refund application stating that the motor fuel was purchased for the exclusive use of the tribe in
45 performing named essential governmental services;

46 (5) That portion of motor fuel used to operate equipment attached to a motor vehicle, if the motor fuel

1 was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a
 2 highway and for the operation of equipment, or if the motor fuel was placed in a separate fuel tank and used
 3 only for the operation of auxiliary equipment. The exemption for use pursuant to this subdivision shall be
 4 claimed by a refund claim filed by the consumer who shall provide evidence of an allocation of use
 5 satisfactory to the director;

6 (6) Motor fuel acquired by a consumer out-of-state and carried into this state, retained within and
 7 consumed from the same vehicle fuel supply tank within which it was imported, except interstate motor fuel
 8 users;

9 (7) Motor fuel which was purchased tax-paid and which was lost or destroyed as a direct result of a
 10 sudden and unexpected casualty or which had been accidentally contaminated so as to be unsalable as
 11 highway fuel as shown by proper documentation as required by the director. The exemption pursuant to this
 12 subdivision shall be refunded to the person or entity owning the motor fuel at the time of the contamination or
 13 loss. Such person shall notify the director in writing of such event and the amount of motor fuel lost or
 14 contaminated within ten days from the date of discovery of such loss or contamination, and within thirty days
 15 after such notice, shall file an affidavit sworn to by the person having immediate custody of such motor fuel at
 16 the time of the loss or contamination, setting forth in full the circumstances and the amount of the loss or
 17 contamination and such other information with respect thereto as the director may require;

18 (8) Dyed diesel fuel or dyed kerosene used for an exempt purpose. This exemption shall be claimed
 19 as follows:

20 (a) A supplier or importer shall take a deduction against motor fuel tax owed on their monthly report
 21 for those gallons of dyed diesel fuel or dyed kerosene imported or removed from a terminal or refinery
 22 destined for delivery to a point in this state as shown on the shipping papers;

23 (b) This exemption shall be claimed by a deduction on the report of the supplier which is otherwise
 24 responsible for remitting the tax on removal of the product from a terminal or refinery in this state;

25 (c) This exemption shall be claimed by the distributor, upon a refund application made to the director
 26 within three years. A refund claim may be made monthly or whenever the claim exceeds one thousand
 27 dollars.

28 (9) Motor fuel delivered to any marina within this state that sells such fuel solely for use in any
 29 watercraft, as such term is defined in section 306.010, and not accessible to other motor vehicles, is exempt
 30 from the fuel tax imposed by this chapter. Any motor fuel distributor that delivers motor fuel to any marina in
 31 this state for use solely in any watercraft, as such term is defined in section 306.010, at a location other than a
 32 marina within this state may claim the exemption provided in this subsection by filing a claim for refund of
 33 the fuel tax."; and
 34

35 Further amend said bill, Page 3, Section 143.191, Line 47, by inserting after all of said section and line the
 36 following:

37 "144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525
 38 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

39 (1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations
 40 and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the
 41 federal government or by sections 144.010 to 144.525;

42 (2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him,
 43 with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business
 44 is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is "engaging in
 45 business" in this state for purposes of sections 144.010 to 144.525 if such person "engages in business in this
 46 state" or "maintains a place of business in this state" under section 144.605. The isolated or occasional sale of

1 tangible personal property, service, substance, or thing, by a person not engaged in such business, does not
2 constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of
3 the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons
4 which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness
5 enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be
6 construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to
7 that tax thereafter;

8 (3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern
9 bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive
10 furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The
11 provisions of this subdivision shall not apply to sales tax on a harvested animal;

12 (4) "Gross receipts", except as provided in section 144.012, means the total amount of the sale price
13 of the sales at retail including any services other than charges incident to the extension of credit that are a part
14 of such sales made by the businesses herein referred to, capable of being valued in money, whether received in
15 money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned
16 by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax
17 due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall
18 be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price
19 above mentioned shall be deemed to be the amount received. It shall also include the lease or rental
20 consideration where the right to continuous possession or use of any article of tangible personal property is
21 granted under a lease or contract and such transfer of possession would be taxable if outright sale were made
22 and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such
23 article, and the tax shall be computed and paid by the lessee upon the rentals paid;

24 (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and
25 emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk documented as obtained from
26 a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human
27 consumption;

28 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the director of
29 revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor
30 vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of
31 the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

32 (7) "Person" includes any individual, firm, copartnership, joint adventure, association, corporation,
33 municipal or private, and whether organized for profit or not, state, county, political subdivision, state
34 department, commission, board, bureau or agency, except the state transportation department, estate, trust,
35 business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or
36 combination acting as a unit, and the plural as well as the singular number;

37 (8) "Purchaser" means a person who purchases tangible personal property or to whom are rendered
38 services, receipts from which are taxable under sections 144.010 to 144.525;

39 (9) "Research or experimentation activities" are the development of an experimental or pilot model,
40 plant process, formula, invention or similar property, and the improvement of existing property of such type.
41 Research or experimentation activities do not include activities such as ordinary testing or inspection of
42 materials or products for quality control, efficiency surveys, advertising promotions or research in connection
43 with literary, historical or similar projects;

44 (10) "Sale" or "sales" includes installment and credit sales, and the exchange of properties as well as
45 the sale thereof for money, every closed transaction constituting a sale, and means any transfer, exchange or
46 barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for

1 valuable consideration and the rendering, furnishing or selling for a valuable consideration any of the
2 substances, things and services herein designated and defined as taxable under the terms of sections 144.010
3 to 144.525;

4 (11) "Sale at retail" means any transfer made by any person engaged in business as defined herein of
5 the ownership of, or title to, tangible personal property to the purchaser, for use or consumption and not for
6 resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of
7 sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by
8 duly licensed physicians, dentists, optometrists and veterinarians and used in the practice of their professions
9 shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling of computer
10 printouts, computer output or microfilm or microfiche and computer-assisted photo compositions to a
11 purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such
12 computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions
13 shall be considered as the sale of a service and not as the sale of tangible personal property. Where necessary
14 to conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail"
15 shall be construed to embrace:

16 (a) Sales of admission tickets[, cash admissions,] and charges and fees for admission to [or in places
17 of amusement, entertainment and recreation, games and athletic events] view sporting events, dance
18 performances, theater performances, orchestra, concerts, and other performing arts productions, and amounts
19 paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals,
20 festivals, air shows, museums, marinas, motion picture theaters, and other commercial attractions. Such tax
21 shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase,
22 single admission ticket, bundled package or season pass for admission and seating accommodations, or fees
23 paid to, or in any place exempt from taxation under subdivision (21) of subsection 2 of section 144.030;

24 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial
25 or industrial consumers;

26 (c) Sales of local and long distance telecommunications service to telecommunications subscribers
27 and to others through equipment of telecommunications subscribers for the transmission of messages and
28 conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

29 (d) Sales of service for transmission of messages by telegraph companies;

30 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn,
31 restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms,
32 meals or drinks are regularly served to the public;

33 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat,
34 airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the
35 department of economic development of Missouri, engaged in the transportation of persons for hire;

36 (12) "Seller" means a person selling or furnishing tangible personal property or rendering services, on
37 the receipts from which a tax is imposed pursuant to section 144.020;

38 (13) The noun "tax" means either the tax payable by the purchaser of a commodity or service subject
39 to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the
40 period for which he or she is required to report his or her collections, as the context may require;

41 (14) "Telecommunications service", for the purpose of this chapter, the transmission of information
42 by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this
43 definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals,
44 pictures, sounds, or any other symbols. Telecommunications service does not include the following if such
45 services are separately stated on the customer's bill or on records of the seller maintained in the ordinary
46 course of business:

1 (a) Access to the internet, access to interactive computer services or electronic publishing services,
2 except the amount paid for the telecommunications service used to provide such access;

3 (b) Answering services and one-way paging services;

4 (c) Private mobile radio services which are not two-way commercial mobile radio services such as
5 wireless telephone, personal communications services or enhanced specialized mobile radio services as
6 defined pursuant to federal law; or

7 (d) Cable or satellite television or music services; and

8 (15) "Product which is intended to be sold ultimately for final use or consumption" means tangible
9 personal property, or any service that is subject to state or local sales or use taxes, or any tax that is
10 substantially equivalent thereto, in this state or any other state.

11 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of
12 law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by
13 reference, the term "manufactured homes" shall have the same meaning given it in section 700.010.

14 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

15 144.018. 1. Notwithstanding any other provision of law to the contrary, except as provided under
16 subsection 2 or 3 of this section, when a purchase of tangible personal property or service subject to tax is
17 made for the purpose of resale, such purchase shall be either exempt or excluded under this chapter if the
18 subsequent sale is:

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

20 (2) For resale;

21 (3) Excluded from tax under this chapter;

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

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

24
25 The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such property
26 is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of
27 section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the
28 United States government.

29 2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of amusement,
30 entertainment or recreation, including games or athletic events, shall remit tax on the amount paid for
31 admissions or seating accommodations, or fees paid to, or in such place of amusement, entertainment or
32 recreation. Any subsequent sale of such admissions or seating accommodations shall not be subject to tax if
33 the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of
34 such admissions or seating accommodations is exempt or excluded from payment of sales and use taxes, the
35 provisions of this subsection shall not require the place of amusement, entertainment, or recreation to remit
36 tax on that sale. Such sales under subdivision (2) of subsection 1 of section 144.020 shall include sales of
37 admission tickets and charges and fees for admission to view sporting events, dance performances, theater
38 performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to
39 racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows,
40 museums, marinas, motion picture theaters, and other commercial attractions. Such tax shall not include any
41 sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket,
42 bundled package or season pass for admission and seating accommodations, or fees paid to, or in any place
43 exempt from taxation under subdivision (21) of subsection 2 of section 144.030.

44 3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel, tavern, inn,
45 restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms,
46 meals, or drinks are regularly served to the public shall remit tax on the amount of sales or charges for all

1 rooms, meals, and drinks furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining
2 car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the
3 public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if the initial sale was
4 an arms length transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or
5 drinks is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not
6 require the hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp,
7 or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that sale.

8 4. The provisions of this section are intended to reject and abrogate earlier case law interpretations of
9 the state's sales and use tax law with regard to sales for resale as extended in Music City Centre Management,
10 LLC v. Director of Revenue, 295 S.W.3d 465, (Mo. 2009) and ICC Management, Inc. v. Director of Revenue,
11 290 S.W.3d 699, (Mo. 2009). The provisions of this section are intended to clarify the exemption or exclusion
12 of purchases for resale from sales and use taxes as originally enacted in this chapter.

13 144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor
14 vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this
15 state which are required to be titled under the laws of the state of Missouri and, except as provided in
16 subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling
17 tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as
18 follows:

19 (1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles,
20 trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws
21 of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to four
22 percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax
23 equivalent to four percent of the consideration paid or charged, including the fair market value of the property
24 exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

25 (2) A tax equivalent to four percent of the amount paid for admission tickets and [seating
26 accommodations, or] charges and fees [paid] to[, or in any place of amusement, entertainment or recreation,
27 games and athletic events] view sporting events, dance performances, theater performances, orchestra,
28 concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme
29 and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture
30 theaters, and other commercial attractions. Such tax shall not include any sales regardless of how offered and
31 sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for
32 admission and seating accommodations, or fees paid to, or in any place exempt from taxation under
33 subdivision (21) of subsection 2 of section 144.030;

34 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or
35 electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

36 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and long
37 distance telecommunications service to telecommunications subscribers and to others through equipment of
38 telecommunications subscribers for the transmission of messages and conversations and upon the sale, rental
39 or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made by
40 telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to the
41 internet or interactive computer services shall not be considered as amounts paid for telecommunications
42 services;

43 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for
44 transmission of messages of telegraph companies;

45 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks
46 furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist

1 camp or other place in which rooms, meals or drinks are regularly served to the public;

2 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every
3 person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as
4 are licensed by the division of motor carrier and railroad safety of the department of economic development of
5 Missouri, engaged in the transportation of persons for hire;

6 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible
7 personal property, provided that if the lessor or renter of any tangible personal property had previously
8 purchased the property under the conditions of "sale at retail" or leased or rented the property and the tax was
9 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect
10 the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental
11 or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be
12 taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of
13 boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment
14 or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of
15 amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the
16 provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal
17 property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise
18 exempt from the sales or use tax upon the lease or rental thereof;

19 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and
20 used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or
21 waters of this state which are required to be registered under the laws of the state of Missouri. This tax is
22 imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

23 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which are
24 subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words "This ticket is
25 subject to a sales tax."

26 144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to
27 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to
28 144.525 such retail sales as may be made in commerce between this state and any other state of the United
29 States, or between this state and any foreign country, and any retail sale which the state of Missouri is
30 prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail
31 sales of tangible personal property which the general assembly of the state of Missouri is prohibited from
32 taxing or further taxing by the constitution of this state.

33 2. There are also specifically exempted from the provisions of the local sales tax law as defined in
34 section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the
35 computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section
36 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

37 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax
38 is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or
39 creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for
40 livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form
41 at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when
42 harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
43 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law
44 (sections 281.220 to 281.310) which are to be used in connection with the growth or production of crops, fruit
45 trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at
46 retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

1 (2) Materials, manufactured goods, machinery and parts which when used in manufacturing,
2 processing, compounding, mining, producing or fabricating become a component part or ingredient of the new
3 personal property resulting from such manufacturing, processing, compounding, mining, producing or
4 fabricating and which new personal property is intended to be sold ultimately for final use or consumption;
5 and materials, including without limitation, gases and manufactured goods, including without limitation
6 slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending,
7 reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel
8 products intended to be sold ultimately for final use or consumption;

9 (3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair
10 and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as
11 common carriers of persons or property;

12 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such
13 motor vehicles, that are actually used in the normal course of business to haul property on the public highways
14 of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight;
15 and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and
16 maintenance or manufacture of such vehicles. For purposes of this subdivision "motor vehicle" and "public
17 highway" shall have the meaning as ascribed in section 390.020;

18 (5) Replacement machinery, equipment, and parts and the materials and supplies solely required for
19 the installation or construction of such replacement machinery, equipment, and parts, used directly in
20 manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use
21 or consumption; and machinery and equipment, and the materials and supplies required solely for the
22 operation, installation or construction of such machinery and equipment, purchased and used to establish new,
23 or to replace or expand existing, material recovery processing plants in this state. For the purposes of this
24 subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the
25 recovery of materials into a useable product or a different form which is used in producing a new product and
26 shall include a facility or equipment which are used exclusively for the collection of recovered materials for
27 delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For
28 purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to
29 section 301.010. Material recovery is not the reuse of materials within a manufacturing process or the use of a
30 product previously recovered. The material recovery processing plant shall qualify under the provisions of
31 this section regardless of ownership of the material being recovered;

32 (6) Machinery and equipment, and parts and the materials and supplies solely required for the
33 installation or construction of such machinery and equipment, purchased and used to establish new or to
34 expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is
35 used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for
36 final use or consumption;

37 (7) Tangible personal property which is used exclusively in the manufacturing, processing,
38 modification or assembling of products sold to the United States government or to any agency of the United
39 States government;

40 (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

41 (9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other
42 machinery, equipment, replacement parts and supplies used in producing newspapers published for
43 dissemination of news to the general public;

44 (10) The rentals of films, records or any type of sound or picture transcriptions for public commercial
45 display;

46 (11) Pumping machinery and equipment used to propel products delivered by pipelines engaged as

1 common carriers;

2 (12) Railroad rolling stock for use in transporting persons or property in interstate commerce and
3 motor vehicles licensed for a gross weight of twenty-four thousand pounds or more or trailers used by
4 common carriers, as defined in section 390.020, in the transportation of persons or property;

5 (13) Electrical energy used in the actual primary manufacture, processing, compounding, mining or
6 producing of a product, or electrical energy used in the actual secondary processing or fabricating of the
7 product, or a material recovery processing plant as defined in subdivision (5) of this subsection, in facilities
8 owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total
9 cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw
10 materials used in such processing contain at least twenty-five percent recovered materials as defined in section
11 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of
12 automobiles contain at least twenty-five percent recovered materials. For purposes of this subdivision,
13 "processing" means any mode of treatment, act or series of acts performed upon materials to transform and
14 reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing
15 by the producer at the production facility;

16 (14) Anodes which are used or consumed in manufacturing, processing, compounding, mining,
17 producing or fabricating and which have a useful life of less than one year;

18 (15) Machinery, equipment, appliances and devices purchased or leased and used solely for the
19 purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the
20 installation, construction or reconstruction of such machinery, equipment, appliances and devices;

21 (16) Machinery, equipment, appliances and devices purchased or leased and used solely for the
22 purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for
23 the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

24 (17) Tangible personal property purchased by a rural water district;

25 (18) All amounts paid or charged for admission or participation or other fees paid by or other charges
26 to individuals in or for any place of amusement, entertainment or recreation, games or athletic events,
27 including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political
28 subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision
29 and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other
30 political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations
31 providing goods or services, including management services, in or for the place of amusement, entertainment
32 or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from
33 tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

34 (19) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the
35 federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items
36 specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid
37 supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful
38 prescription of a practitioner licensed to administer those items, including samples and materials used to
39 manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all
40 sales or rental of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories
41 and ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille writers,
42 electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical
43 or mental disabilities to enable them to function more independently, all sales or rental of scooters, reading
44 machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication
45 devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by
46 individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with

1 disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug
2 product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner
3 licensed to prescribe;

4 (20) All sales made by or to religious and charitable organizations and institutions in their religious,
5 charitable or educational functions and activities and all sales made by or to all elementary and secondary
6 schools operated at public expense in their educational functions and activities;

7 (21) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales
8 made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations
9 which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal
10 Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to
11 eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit
12 institution of higher education not otherwise excluded pursuant to subdivision (20) of this subsection or any
13 institution of higher education supported by public funds, and all sales made to a state relief agency in the
14 exercise of relief functions and activities;

15 (22) All ticket sales made by benevolent, scientific and educational associations which are formed to
16 foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and
17 breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from
18 federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to
19 the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and
20 operated pursuant to sections 262.290 to 262.530;

21 (23) All sales made to any private not-for-profit elementary or secondary school, all sales of feed
22 additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all
23 sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding
24 used in the production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or
25 diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or
26 processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an
27 eligible new generation cooperative or an eligible new generation processing entity as defined in section
28 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and
29 any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible
30 personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of
31 livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils,
32 surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a
33 pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops,
34 livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" means new or
35 used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts
36 thereon and any accessories for and upgrades to such farm machinery and equipment, rotary mowers used
37 exclusively for agricultural purposes, and supplies and lubricants used exclusively, solely, and directly for
38 producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk
39 for ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel
40 therefor which is:

41 (a) Used exclusively for agricultural purposes;

42 (b) Used on land owned or leased for the purpose of producing farm products; and

43 (c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at
44 retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at
45 retail;

46 (24) Except as otherwise provided in section 144.032, all sales of metered water service, electricity,

1 electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any
2 city not within a county, all sales of metered or unmetered water service for domestic use:

3 (a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural,
4 artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or
5 unmetered water service, which an individual occupant of a residential premises uses for nonbusiness,
6 noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential
7 apartments or condominiums, including service for common areas and facilities and vacant units, shall be
8 deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual
9 purchases are determined as exempt or nonexempt;

10 (b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt
11 based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by
12 the Missouri public service commission. Sales and purchases made pursuant to the rate classification
13 "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or
14 condominiums through a single or master meter, including service for common areas and facilities and vacant
15 units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax.
16 Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's
17 utility service rate classification and the provision of service thereunder shall be conclusive as to whether or
18 not the utility must charge sales tax;

19 (c) Each person making domestic use purchases of services or property and who uses any portion of
20 the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month
21 following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on
22 that portion of nondomestic purchases. Each person making nondomestic purchases of services or property
23 and who uses any portion of the services or property so purchased for domestic use, and each person making
24 domestic purchases on behalf of occupants of residential apartments or condominiums through a single or
25 master meter, including service for common areas and facilities and vacant units, under a nonresidential utility
26 service rate classification may, between the first day of the first month and the fifteenth day of the fourth
27 month following the year of purchase, apply for credit or refund to the director of revenue and the director
28 shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person
29 making such purchases on behalf of occupants of residential apartments or condominiums shall have standing
30 to apply to the director of revenue for such credit or refund;

31 (25) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's
32 spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a
33 majority of the annual gross income of the seller;

34 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071, 4081, 4091,
35 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate
36 rules pursuant to chapter 536 to eliminate all state and local sales taxes on such excise taxes;

37 (27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are
38 used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on
39 navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the
40 purchaser's barge, ship, or waterborne vessel while it is afloat upon such river;

41 (28) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441 or
42 sections 238.010 to 238.100 in the exercise of the functions and activities of such agency as provided pursuant
43 to the compact;

44 (29) Computers, computer software and computer security systems purchased for use by architectural
45 or engineering firms headquartered in this state. For the purposes of this subdivision, "headquartered in this
46 state" means the office for the administrative management of at least four integrated facilities operated by the

1 taxpayer is located in the state of Missouri;

2 (30) All livestock sales when either the seller is engaged in the growing, producing or feeding of such
3 livestock, or the seller is engaged in the business of buying and selling, bartering or leasing of such livestock;

4 (31) All sales of barges which are to be used primarily in the transportation of property or cargo on
5 interstate waterways;

6 (32) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities which are
7 ultimately consumed in connection with the manufacturing of cellular glass products or in any material
8 recovery processing plant as defined in subdivision (5) of this subsection;

9 (33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or herbicides used
10 in the production of crops, aquaculture, livestock or poultry;

11 (34) Tangible personal property and utilities purchased for use or consumption directly or exclusively
12 in the research and development of agricultural/biotechnology and plant genomics products and prescription
13 pharmaceuticals consumed by humans or animals;

14 (35) All sales of grain bins for storage of grain for resale;

15 (36) All sales of feed which are developed for and used in the feeding of pets owned by a commercial
16 breeder when such sales are made to a commercial breeder, as defined in section 273.325, and licensed
17 pursuant to sections 273.325 to 273.357;

18 (37) All purchases by a contractor on behalf of an entity located in another state, provided that the
19 entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of
20 that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any
21 document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of
22 the state in which the entity is located. Any contractor making purchases on behalf of such entity shall
23 maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate
24 issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for
25 any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt
26 entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid
27 exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased
28 by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract
29 for the purpose of constructing, repairing or remodeling facilities for the following:

30 (a) An exempt entity located in this state, if the entity is one of those entities able to issue project
31 exemption certificates in accordance with the provisions of section 144.062; or

32 (b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption
33 certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of
34 this section;

35 (38) All sales or other transfers of tangible personal property to a lessor who leases the property
36 under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate
37 compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

38 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or
39 operated by a governmental authority or commission, a quasi-governmental agency, a state university or
40 college or by the state or any political subdivision thereof, including a municipality, and that is played on a
41 neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this
42 subdivision, "neutral site" means any site that is not located on the campus of a conference member institution
43 participating in the event;

44 (40) All purchases by a sports complex authority created under section 64.920, and all sales of
45 utilities by such authority at the authority's cost that are consumed in connection with the operation of a sports
46 complex leased to a professional sports team;

1 (41) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement parts, and
2 equipment purchased for use directly upon, and for the modification, replacement, repair, and maintenance of
3 aircraft, aircraft power plants, and aircraft accessories;

4 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar places of
5 business for use in the normal course of business and money received by a shooting range or similar places of
6 business from patrons and held by a shooting range or similar place of business for redistribution to patrons at
7 the conclusion of a shooting event;

8 (43) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as defined in
9 section 306.010.

10 3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person
11 and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such
12 person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution
13 center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be
14 null and void unless it is specifically approved by a majority vote of each of the houses of the general
15 assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the
16 same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of 1986, as
17 amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same
18 ownership relationship to the vendor as a corporation that is a member of the same controlled group of
19 corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

20 144.044. 1. As used in this section, the following terms mean:

21 (1) "Sale of a modular unit", a transfer of a modular unit as defined in section 700.010;

22 (2) "Sale of a new manufactured home", a transfer of a manufactured home, as defined in section
23 700.010, which involves the delivery of the document known as the manufacturer's statement of origin to a
24 person other than a manufactured home dealer, as dealer is defined in section 700.010, for purposes of
25 allowing such person to obtain a title to the manufactured home from the department of revenue of this state
26 or the appropriate agency or officer of any other state;

27 (3) "Sale of a used manufactured home", any subsequent sale of a manufactured home as defined in
28 section 700.010, which does not qualify as "new" as defined in subdivision (9) of section 700.010.

29 2. In the event of the sale of a new manufactured home, forty percent of the purchase price, as defined
30 in section 700.320, shall be considered the sale of a service and not the sale of tangible personal property. In
31 addition to the exemptions granted under the provisions of section 144.030, the sale of services as defined in
32 this section shall be specifically exempted from the provisions of sections 238.235 and 238.410, the local
33 sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and from the
34 computation of the tax levied, assessed or payable under sections 238.235 and 238.410, the local sales tax law
35 as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.

36 3. In the event of the sale of a new modular unit, forty percent of the retail sale of the unit or forty
37 percent of the manufacturer's sales price of the unit if the manufacturer makes a sale to a consumer that is not a
38 retail sale, plus any carrier charge and freight charges shall be considered the sale of a service and sixty
39 percent shall be the retail sale of tangible personal property. In addition to the exemptions granted under the
40 provisions of section 144.030, the sale of services as defined in this section shall be specifically exempted
41 from the provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
42 sections 144.010 to 144.525 and 144.600 to 144.745, and from the computation of the tax levied, assessed, or
43 payable under sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections
44 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.

45 4. In addition to the exemptions granted under the provisions of section 144.030, the sale of a used
46 manufactured home as defined in this section shall be specifically exempted from the provisions of sections

1 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and
2 144.600 to 144.745, and from the computation of the tax levied, assessed, or payable under sections 238.235
3 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to
4 144.745, and section 238.235."; and

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