

FIRST REGULAR SESSION

# HOUSE BILL NO. 76

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ELLINGTON.

0577L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 144.020, RSMo, and to enact in lieu thereof two new sections relating to video cameras for law enforcement officers.

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

Section A. Section 144.020, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 144.020 and 590.715, to read as follows:

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

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

(2) A tax equivalent to four percent of the amount paid for admission and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

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.

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

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

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

29 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,  
30 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,  
31 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are  
32 regularly served to the public;

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

38 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of  
39 tangible personal property, provided that if the lessor or renter of any tangible personal property  
40 had previously purchased the property under the conditions of "sale at retail" or leased or rented  
41 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,  
42 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or  
43 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,  
44 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid  
45 as provided in this section and section 144.070. In no event shall the rental or lease of boats and  
46 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,  
47 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,  
48 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or  
49 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such  
50 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales  
51 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax  
52 upon the lease or rental thereof;

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

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

61 **3. (1) In addition to all other taxes imposed under this chapter, a tax is hereby**  
62 **levied and imposed upon all sellers for the privilege of engaging in the business of selling**  
63 **tangible personal property or rendering taxable service at retail in this state. The rate of**  
64 **such additional tax shall be equivalent to one percent of the purchase price of all tangible**  
65 **personal property or taxable services rendered at retail in this state that are taxable under**  
66 **this section.**

67 **(2) There is hereby created in the state treasury the "Peace Officer Video Camera**  
68 **Sales Tax Fund", which shall consist of money collected under this subsection. The state**  
69 **treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180,**  
70 **the state treasurer may approve disbursements. The fund shall be a dedicated fund and,**  
71 **upon appropriation, money in the fund shall be used solely as provided in this subsection**  
72 **and section 590.715. Notwithstanding the provisions of section 33.080 to the contrary, any**  
73 **moneys remaining in the fund at the end of the biennium shall not revert to the credit of**  
74 **the general revenue fund. The state treasurer shall invest moneys in the fund in the same**  
75 **manner as other funds are invested. Any interest and moneys earned on such investments**  
76 **shall be credited to the fund.**

**590.715. 1. All uniformed law enforcement officers in this state shall wear a video**  
2 **camera affixed to the law enforcement officer's uniform while on duty. The video camera**  
3 **shall record the interaction between a law enforcement officer and a member of the public.**  
4 **The recording shall include both audio and video.**

5 **2. All law enforcement agencies shall preserve any recordings made by a video**  
6 **camera under this section for a minimum of thirty days and shall develop any policies and**  
7 **procedures necessary to execute the provisions of this section.**

8 **3. The provisions of this section shall not apply to detectives or other law**  
9 **enforcement officers while they are working in an undercover capacity, or to any law**  
10 **enforcement officer in any situation where the wearing of such a video camera would**  
11 **endanger the safety of the officer or the public.**

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