

FIRST REGULAR SESSION

HOUSE BILL NO. 82

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE REDMON.

0205H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to taxation of utilities used in food preparation.

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 144.055, to read as follows:

3 **144.055. 1. As used in this section, the term "processing" shall mean any mode of**
4 **treatment, act, or series of acts performed upon materials or food products to transform**
5 **or reduce such materials or products to a different state, thing, or product, including**
6 **treatment necessary to maintain or preserve such processing by the producer at the**
7 **location at which the food product is produced.**

8 **2. In addition to all other exemptions granted under this chapter, there are hereby**
9 **specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to**
10 **144.761, and from the computation of the tax levied, assessed, or payable under sections**
11 **144.010 to 144.525 and 144.600 to 144.761: electrical energy; gas, whether natural,**
12 **artificial, or propane; water; coal; and energy sources or other utilities which are**
13 **purchased by a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery**
14 **store, convenience store, or other similar facility engaged in selling prepared food for**
15 **consumption on or off the premises of such establishment and ultimately consumed or used**
16 **in the manufacturing, processing, preparing, furnishing, compounding, or producing of**
17 **food, or used in research and development related to the manufacturing, processing,**
preparing, furnishing, compounding, or producing of food that is ultimately sold to
customers at a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery

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.

18 store, convenience store, or other similar facility engaged in selling prepared food for
19 consumption on or off the premises of the establishment.

20 3. Each person making purchases of utilities used in food preparation exempt from
21 sales and use tax under this section may, between the first day of the first month and the
22 fifteenth day of the fourth month following the year of purchase, apply for credit or refund
23 to the director of revenue, and the director shall give a credit or make a refund for taxes
24 paid on the qualified use portion of the utility purchase.

25 4. The exemptions granted in this section shall not apply to the local sales tax law
26 as defined in section 32.085.

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