

FIRST REGULAR SESSION

HOUSE BILL NO. 311

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KORMAN.

0592H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday.

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 144.059, to read as follows:

**144.059. 1. As used in this section, the term "'Made in USA' product" means any
2 new product that supports a claim to be made in the United States under the policy on
3 "Made in USA" claims enforced by the Federal Trade Commission and that is not already
4 exempt from state sales taxes under any provision of state law.**

**5 2. In each year beginning on or after January 1, 2018, and ending on or before
6 December 31, 2019, there is specifically exempted from the state sales tax law all retail sales
7 of any "Made in USA" product during a seven-day period beginning at 12:01 a.m. on July
8 first and ending at midnight on July seventh unless July first is a Sunday. If July first is
9 a Sunday, the seven-day period shall begin at 12:01 a.m. on July second and end at
10 midnight on July eighth. The exemption provided in this section shall apply only to the
11 first fifteen thousand dollars of each purchase of a "Made in USA" product.**

**12 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday
13 established in this section to apply to its local sales taxes. A political subdivision shall
14 notify the department of revenue not less than forty-five calendar days before the
15 beginning date of the sales tax holiday occurring in that year of any order or ordinance
16 applying the sales tax holiday to its local sales taxes.**

**17 4. After adopting an order or ordinance to apply the sales tax holiday established
18 in this section to the political subdivision's local sales taxes, a political subdivision may, by**

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.

19 order or ordinance, rescind the order or ordinance applying the sales tax holiday to its
20 local sales taxes. The political subdivision shall notify the department of revenue not less
21 than forty-five calendar days before the beginning date of the sales tax holiday occurring
22 in that year of any order or ordinance rescinding an order or ordinance to apply the sales
23 tax holiday to its local sales taxes.

24 **5. Retailers that do not participate in the sales tax holiday may offer department**
25 **of revenue sales tax refund forms to consumers to file for refunds directly from the**
26 **department of revenue or offer on-site sales tax refunds in lieu of participating in the sales**
27 **tax holiday.**

28 **6. No sale of any motor vehicle, as defined under section 301.010, shall be exempt**
29 **from any sales tax under this section.**

30 **7. No sale of fuel shall be exempt from any sales tax under this section unless**
31 **specifically exempted by statute.**

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