

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

HOUSE BILL NO. 933

91ST GENERAL ASSEMBLY

1927L.02T

2001

AN ACT

To repeal section 144.020, RSMo 2000, relating to the state sales tax, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 144.020, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 144.020, to read as follows:

144.020. 1. A tax is hereby levied and imposed 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, **including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors**, 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;

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

(4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 conversations and upon the sale, rental or leasing of all equipment or services pertaining or
20 incidental thereto; except that, the payment made by telecommunications subscribers or others,
21 pursuant to section 144.060, and any amounts paid for access to the Internet or interactive
22 computer services shall not be considered as amounts paid for telecommunications services;

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

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

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

34 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
35 tangible personal property, provided that if the lessor or renter of any tangible personal property
36 had previously purchased the property under the conditions of "sale at retail" as defined in
37 subdivision (8) of section 144.010 or leased or rented the property and the tax was paid at the
38 time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or
39 collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property.
40 The purchase [or use], **rental or lease** of motor vehicles, trailers, **motorcycles, mopeds,**
41 **motortricycles**, boats, and outboard motors shall be taxed and the tax paid as provided in
42 [sections] **this section and section** 144.070 [and 144.440. No tax shall be collected on the rental
43 or lease of motor vehicles, trailers, boats, and outboard motors, except as provided in sections
44 144.070 and 144.440]. In no event shall the rental or lease of boats and outboard motors be
45 considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation
46 nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of
47 amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be
48 taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles
49 and trailers. Tangible personal property which is exempt from the sales or use tax under section
50 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental
51 thereof.

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