

SECOND REGULAR SESSION

# HOUSE BILL NO. 1220

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SHIELDS.

Pre-filed December 12, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3294L.011

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use taxes.

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*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 144.817, to read as follows:

**144.817. In addition to the exemptions granted pursuant to the provisions of section  
2 144.030, RSMo, there shall also be specifically exempted from the provisions of the local  
3 sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections  
4 144.010 to 144.525 and 144.600 to 144.745, RSMo, and from the computation of the tax  
5 levied, assessed, or payable pursuant to the local sales tax law as defined in section 32.085,  
6 RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.761,  
7 RSMo, purchases of any item of tangible personal property which is, within one year of  
8 such purchase, donated without charge to the state of Missouri. The exemption prescribed  
9 in this section includes purchases of all items of tangible personal property converted into  
10 an item donated as a gift to the state of Missouri.**