

SECOND REGULAR SESSION

HOUSE BILL NO. 1582

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CRUMP.

Read 1st time January 22, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3754L.011

AN ACT

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

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 144.213, to read as follows:

**144.213. Any seller, as defined in section 144.010, shall accept in good faith any
2 exemption letter or certificate issued by the director of revenue from any purchaser, as
3 defined in section 144.010, on any item of tangible personal property for which the
4 purchaser is eligible for exemption from tax pursuant to this chapter. Acceptance of the
5 exemption letter or certificate shall relieve the seller of any liability of the tax or penalty
6 if such sale is later deemed not exempt, unless the seller knowingly accepts an invalid
7 exemption letter or certificate from the purchaser.**