

SECOND REGULAR SESSION

HOUSE BILL NO. 2099

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOHULIN.

Read 1st time March 5, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4964L.011

AN ACT

To repeal sections 144.041, 144.514 and 144.615, RSMo, and to enact in lieu thereof one new section relating to exemptions from taxation.

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

Section A. Sections 144.041, 144.514, and 144.615, RSMo, are repealed and one new
2 section enacted in lieu thereof, to be known as section 144.615, to read as follows:

144.615. There are specifically exempted from the taxes levied in sections 144.600 to
2 144.745:

3 (1) Property, the storage, use or consumption of which this state is prohibited from
4 taxing under the constitution or laws of the United States or of this state;

5 (2) Property, the gross receipts from the sale of which are required to be included in the
6 measure of the tax imposed under the Missouri sales tax law;

7 (3) Tangible personal property, the sale of which, if made in this state, would be exempt
8 from or not subject to the Missouri sales tax [under the provisions of subsections 2 and 3]
9 **pursuant to subsection 2** of section 144.030;

10 (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by
11 section 144.440;

12 (5) Tangible personal property which has been subjected to a tax by any other state in
13 this respect to its sales or use; provided, if such tax is less than the tax imposed by sections
14 144.600 to 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the
15 difference between such tax and the tax imposed by sections 144.600 to 144.745;

16 (6) Tangible personal property held by processors, retailers, importers, manufacturers,

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

17 wholesalers, or jobbers solely for resale in the regular course of business;
18 (7) Personal and household effects and farm machinery used while an individual was a
19 bona fide resident of another state and who thereafter became a resident of this state, or tangible
20 personal property brought into the state by a nonresident for [his] **the nonresident's** own storage,
21 use or consumption while temporarily within the state.

2 [144.041. In addition to the exemptions granted under the provisions of
3 section 144.030, there is hereby exempted from any sales and use taxes levied by the
4 state and any sales taxes levied by any political subdivision of this state as otherwise
5 authorized by law any charges for admissions, as defined in section 144.010, to any
6 of the games of the 1994 World Cup Soccer Tournament which are held in any
7 county of the first classification having a charter form of government which contains
8 all or any part of a city with a population of at least three hundred fifty thousand
inhabitants.]

2 [144.514. In addition to the exemptions granted under the provisions of
3 section 144.030, there is hereby exempted from any sales and use taxes levied by the
4 state and any sales taxes levied by any political subdivision of this state as otherwise
5 authorized by law any charges for admissions as defined in section 144.010, to any
6 of the events of the United States Olympic Festival to be held in 1994 in the state of
Missouri.]