

FIRST REGULAR SESSION

HOUSE BILL NO. 921

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOPER (120).

Read 1st time February 20, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

2151L.011

AN ACT

To repeal section 144.518, RSMo, and to enact in lieu thereof one new section relating to sales taxation of coin-operated amusement devices.

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

Section A. Section 144.518, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.518, to read as follows:

144.518. **1.** In addition to the exemptions granted pursuant to section 144.030, there is hereby specifically exempted from the provisions of sections [66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, section 82.850, RSMo, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections] 144.010 to 144.525, [and] sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, [sections] **section 238.235** [and] , **RSMo, section 238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, [and] section 644.032, RSMo, and any local sales tax law as defined in section 32.085, RSMo, and** from the computation of the tax levied, assessed or payable pursuant to sections [66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections

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.

16 67.500 to 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo, sections
17 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to 67.727, RSMo,
18 section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo,
19 section 82.850, RSMo, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo,
20 sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo,
21 section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo,
22 section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo,
23 section 94.890, RSMo, sections] 144.010 to 144.525, sections 144.600 to 144.761, sections
24 190.335 to 190.337, RSMo, [sections] **section 238.235 [and] , RSMo, section 238.236, RSMo,**
25 **section 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, [and] section 644.032,**
26 **RSMo, [machines or parts for machines used in a commercial, coin-operated amusement and**
27 **vending business] and any local sales tax law as defined in section 32.085, RSMo, coin-**
28 **operated amusement devices and parts for such devices purchased prior to September 1,**
29 **2007, where sales tax is paid on the gross receipts derived from the use of [commercial,**
30 **coin-operated amusement and vending machines] such devices.**

31 **2. Beginning September 1, 2007, in addition to any other exemption provided by**
32 **law, there is hereby specifically exempted from the provisions of sections 144.010 to**
33 **144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, section 238.235,**
34 **RSMo, section 238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section**
35 **573.505, RSMo, section 644.032, RSMo, and any local sales tax law as defined in section**
36 **32.085, RSMo, and from the computation of the tax levied, assessed, or payable pursuant**
37 **to sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337,**
38 **RSMo, section 238.235, RSMo, section 238.236, RSMo, section 238.410, RSMo, section**
39 **321.242, RSMo, section 573.505, RSMo, section 644.032, RSMo, and any local sales tax law**
40 **as defined in section 32.085, RSMo, amounts paid for the temporary use of a coin-operated**
41 **amusement device.**

42 **3. As used in this section, "coin-operated amusement device" means a device**
43 **accepting payment or items representing payments to allow one or more users temporary**
44 **use of the device for entertainment or amusement purposes. Examples of coin-operated**
45 **amusement devices include, but are not limited to, video games, pinball games, table games**
46 **such as billiards and air hockey, and redemption games such as the claw and skee ball that**
47 **may award prizes of tangible personal property.**

48 **4. In addition to any other exemptions provided by law, there is hereby specifically**
49 **exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.761,**
50 **sections 190.335 to 190.337, RSMo, section 238.235, RSMo, section 238.236, RSMo, section**
51 **238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, section 644.032, RSMo,**

52 and any local sales tax law as defined in section 32.085, RSMo, and from the computation
53 of the tax levied, assessed, or payable pursuant to sections 144.010 to 144.525, sections
54 144.600 to 144.761, sections 190.335 to 190.337, RSMo, section 238.235, RSMo, section
55 238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo,
56 section 644.032, RSMo, and any local sales tax law as defined in section 32.085, RSMo,
57 vending machines or parts for vending machines used in a commercial vending business
58 where sales tax is paid on the gross receipts derived from such vending machines.

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