

SECOND REGULAR SESSION

HOUSE BILL NO. 2048

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SUTHERLAND (Sponsor), MUNZLINGER, WALLACE,
WELLS, WETER AND SCHAD (Co-sponsors).

4879L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales at retail, with an emergency clause.

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 144.018, to read as follows:

3 **144.018. 1. Notwithstanding any other provision of law to the contrary, when a**
4 **purchase of tangible personal property or taxable service is made for the purpose of resale,**
5 **such purchase is exempt or excluded under this chapter if the subsequent sale is taxed in**
6 **this state or any other state, is for resale, is excluded from tax under this chapter, is subject**
7 **to tax but is exempt under this chapter, or is exempt from the sales tax laws of another**
8 **state if the subsequent sale is in such other state.**

9 **2. Notwithstanding any other provision of law to the contrary, for purposes of**
10 **subdivision (2) of subsection 1 of section 144.020, the operator of a place of amusement,**
11 **entertainment, or recreation, including games or athletic events, shall charge tax on the**
12 **amount of gross receipts the operator charges for admissions or seating accommodations**
13 **to such place of amusement, entertainment, or recreation. Any subsequent sale of such**
14 **admissions or seating accommodations by a purchaser shall not be subject to tax. This**
15 **subsection shall not apply if the purchaser of such admissions or seating accommodations**
is an entity that is exempt from payment of sales and use taxes under subsection 2 of
section 144.030.

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 **3. Notwithstanding any other provision of law to the contrary, for purposes of**
17 **subdivision (6) of subsection 1 of section 144.020, the operator of a hotel, motel, tavern, inn,**
18 **restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place**
19 **in which rooms, meals, or drinks are regularly served to the public shall charge tax on the**
20 **amount of gross receipts the operator charges for all rooms, meals, or drinks furnished at**
21 **such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin,**
22 **tourist camp, or other place in which rooms, meals, or drinks are regularly served to the**
23 **public. Any subsequent sale of such rooms, meals, or drinks by a purchaser shall not be**
24 **subject to tax. This subsection shall not apply if the purchaser of such rooms, meals, or**
25 **drinks is an entity that is exempt from payment of sales and use taxes under subsection 2**
26 **of section 144.030.**

 Section B. Because immediate action is necessary to prevent the imposition of sales and
2 use taxes on items that are intended to be exempted or excluded from sales and use taxes, section
3 A of this act is deemed necessary for the immediate preservation of the public health, welfare,
4 peace, and safety, and is hereby declared to be an emergency act within the meaning of the
5 constitution, and section A of this act shall be in full force and effect upon its passage and
6 approval.

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