

SECOND REGULAR SESSION

HOUSE BILL NO. 1535

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BURLISON (Sponsor) AND KOENIG (Co-sponsor).

4241L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 144.817, RSMo, and to enact in lieu thereof one new section relating to sales tax exemptions for certain property.

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

Section A. Section 144.817, is repealed and one new section enacted in lieu thereof, to
2 be known as section 144.817, to read as follows:

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

10 **2.** In addition to all other exemptions granted under this chapter, there shall also
11 be specifically exempted from the local sales tax law defined, computed, levied, assessed,
12 or payable under section 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and
13 section 238.235, purchases of any item of tangible personal property held as inventory that
14 is donated without charge to any religious or charitable organization and any
15 not-for-profit civic, social, service, or fraternal organization qualifying for exemption
16 under subdivision (19) or (20) of subsection 2 of section 144.030. The exemption prescribed
17 in this section includes purchases of all items of tangible personal property converted into

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.

18 **an item donated as a gift under this section. Any such organization shall provide the**
19 **donating entity with the organization's sales tax exemption certificate.**

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