

FIRST REGULAR SESSION

HOUSE BILL NO. 1000

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES FRAME (Sponsor), ENGLISH, SWEARINGEN,
ROORDA AND MCKENNA (Co-sponsors).

1101H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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 144.066, to read as follows:

**144.066. 1. This section shall be known and may be cited as the "Second
2 Amendment Sales Tax Holiday".**

3 2. As used in this section, the following terms mean:

**4 (1) "Firearm", any handgun, rifle, or shotgun that has been manufactured in the
5 United States;**

**6 (2) "Handgun", any weapon that is designed or adapted to expel a projectile by the
7 action of an explosive and is designed to be fired from the hand, but shall not be construed
8 to mean any firearm generally recognized or classified as an antique, curio, or relic
9 firearm, or any that does not fire fixed cartridges;**

**10 (3) "Rifle", any firearm designed or adapted to be fired from the shoulder and to
11 use the energy of the explosive in a fixed metallic cartridge to fire a projectile through a
12 rifled bore by a single function of the trigger;**

**13 (4) "Shotgun", any firearm designed or adapted to be fired from the shoulder and
14 to use the energy of the explosive in a fixed shotgun shell to fire a number of shots or a
15 single projectile through a smooth bore barrel by a single function of the trigger.**

**16 3. In each year beginning on or after January 1, 2013, there is hereby specifically
17 exempted from state sales tax law all retail sales of all firearms, during the period**

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 **beginning at 12:01 a.m. on the fourth Friday in November and ending at midnight on the**
19 **Saturday following.**

20 **4. The governing body of any political subdivision may, by order or ordinance,**
21 **establish a local second amendment sales tax holiday as provided in this section and exempt**
22 **all such retail sales of firearms within the political subdivision from any sales tax levied by**
23 **the political subdivision. After adopting an order or ordinance establishing the sales tax**
24 **holiday, the political subdivision may rescind the ordinance or order. A political**
25 **subdivision shall notify the department of revenue no less than thirty calendar days before**
26 **the beginning date of the local second amendment sales tax holiday occurring in that year**
27 **of any ordinance or order establishing such sales tax holiday, and before rescinding any**
28 **ordinance or order establishing the sales tax holiday.**

29 **5. This section shall not apply to any retailer when less than two percent of the**
30 **retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall**
31 **offer a sales tax refund in lieu of the sales tax holiday.**

32 **6. Under section 23.253 of the Missouri sunset act:**

33 **(1) The provisions of the new program authorized under this section shall**
34 **automatically sunset on December thirty-first six years after the effective date of this**
35 **section unless reauthorized by an act of the general assembly; and**

36 **(2) If such program is reauthorized, the program authorized under this section**
37 **shall automatically sunset on December thirty-first twelve years after the effective date of**
38 **the reauthorization of this section; and**

39 **(3) This section shall terminate on September first of the calendar year immediately**
40 **following the calendar year in which the program authorized under this section is sunset.**

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