

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

HOUSE BILL NO. 111

98TH GENERAL ASSEMBLY

0506H.01T

2015

AN ACT

To repeal section 144.044, RSMo, and to enact in lieu thereof one new section relating to sales tax on manufactured homes.

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

Section A. Section 144.044, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.044, to read as follows:

144.044. 1. As used in this section, the following terms mean:

(1) "Sale of a modular unit", a transfer of a modular unit as defined in section 700.010;

(2) "Sale of a new manufactured home", a transfer of a manufactured home, as defined in section 700.010, which involves the delivery of the document known as the manufacturer's statement of origin to a person other than a manufactured home dealer, as dealer is defined in section 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state;

(3) **"Sale of a used manufactured home", any subsequent sale of a manufactured home as defined in section 700.010, which does not qualify as "new" as defined in subdivision (9) of section 700.010.**

2. In the event of the sale of a new manufactured home, forty percent of the purchase price, as defined in section 700.320, shall be considered the sale of a service and not the sale of tangible personal property. In addition to the exemptions granted under the provisions of section 144.030, the sale of services as defined in this section shall be specifically exempted from the provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,

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.

17 sections 144.010 to 144.525 and 144.600 to [144.745] **144.761**, and from the computation of the
18 tax levied, assessed or payable under sections 238.235 and 238.410, the local sales tax law as
19 defined in section 32.085, sections 144.010 to 144.525 and 144.600 to [144.745] **144.761**, and
20 section 238.235.

21 3. In the event of the sale of a new modular unit, forty percent of the retail sale of the unit
22 or forty percent of the manufacturer's sales price of the unit if the manufacturer makes a sale to
23 a consumer that is not a retail sale, plus any carrier charge and freight charges shall be considered
24 the sale of a service and sixty percent shall be the retail sale of tangible personal property. In
25 addition to the exemptions granted under the provisions of section 144.030, the sale of services
26 as defined in this section shall be specifically exempted from the provisions of sections 238.235
27 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525
28 and 144.600 to [144.745] **144.761**, and from the computation of the tax levied, assessed, or
29 payable under sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
30 sections 144.010 to 144.525 and 144.600 to [144.745] **144.761**, and section 238.235.

31 **4. In addition to the exemptions granted under the provisions of section 144.030,**
32 **the sale of a used manufactured home as defined in this section shall be specifically**
33 **exempted from the provisions of sections 238.235 and 238.410, the local sales tax law as**
34 **defined in section 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and from the**
35 **computation of the tax levied, assessed, or payable under sections 238.235 and 238.410, the**
36 **local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to**
37 **144.761, and section 238.235.**

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