

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 1435, Page 1, In the Title, Line 3, by deleting the words "refund claims";
2 and

3
4 Further amend said bill, Page 5, Section 144.190, Line 126, by inserting after all of said line the
5 following:

6
7 "144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales
8 Tax Holiday".

9 2. For purposes of this section, the following terms mean:

10 (1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers,
11 conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

12 (2) "Energy star certified", any appliance approved by both the United States Environmental
13 Protection Agency and the United States Department of Energy as eligible to display the energy star
14 label, as amended from time to time.

15 3. (1) In each year beginning on or after January 1, 2009, there is hereby specifically
16 exempted from state sales tax law all retail sales of any energy star certified new appliance, up to
17 one thousand five hundred dollars per [appliance] taxpayer, during a seven-day period beginning at
18 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth.

19 (2) After August 27, 2016, and before August 29, 2019, there is hereby specifically
20 exempted from state sales tax law all retail sales of any energy star certified new appliance, up to
21 one thousand five hundred dollars per taxpayer.

22 4. A political subdivision may allow the sales tax holiday under this section to apply to its
23 local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify
24 the department of revenue not less than forty-five calendar days prior to the beginning date of the
25 sales tax holiday occurring in that year of any such ordinance or order.

26 5. This section may not apply to any retailer when less than two percent of the retailer's
27 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax
28 refund in lieu of the sales tax holiday."; and

29
30 Further amend said bill by amending the title, enacting clause, and intersectional references
31 accordingly.

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____