

SECOND REGULAR SESSION

# HOUSE BILL NO. 2313

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MCNEIL.

5427H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 144.526, RSMo, and to enact in lieu thereof one new section relating to sales tax exemptions for energy star certified new appliances.

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

Section A. Section 144.526, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.526, to read as follows:

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

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

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

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

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

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

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

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

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