

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Bill No. 674, Page 39,
2 Section 143.471, Line 146, by inserting immediately after said section and line the following:

3
4 "144.059. 1. As used in this section, the term "'Made in USA' product" means any new
5 product that supports a claim to be made in the United States under the policy on "Made in USA"
6 claims enforced by the Federal Trade Commission and that is not already exempt from state sales
7 taxes under any provision of state law.

8 2. In each year beginning on or after January 1, 2019, and ending on or before December
9 31, 2020, there is specifically exempted from the state sales tax law all retail sales of any "Made in
10 USA" product during a seven-day period beginning at 12:01 a.m. on July first and ending at
11 midnight on July seventh unless July first is a Sunday. If July first is a Sunday, the seven-day period
12 shall begin at 12:01 a.m. on July second and end at midnight on July eighth. The exemption
13 authorized under this section shall apply only to the first ten thousand dollars of each purchase of a
14 "Made in USA" product.

15 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday
16 established in this section to apply to its local sales taxes. A political subdivision shall notify the
17 department of revenue no later than forty-five calendar days before the beginning date of the sales
18 tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its
19 local sales taxes.

20 4. After adopting an order or ordinance to apply the sales tax holiday established in this
21 section to the political subdivision's local sales taxes, a political subdivision may, by order or
22 ordinance, rescind the order or ordinance applying the sales tax holiday to its local sales taxes. The
23 political subdivision shall notify the department of revenue no later than forty-five calendar days
24 before the beginning date of the sales tax holiday occurring in that year of any order or ordinance
25 rescinding an order or ordinance to apply the sales tax holiday to its local sales taxes.

26 5. Retailers that do not participate in the sales tax holiday may offer department of revenue
27 sales tax refund forms to consumers to file for refunds directly from the department of revenue or
28 offer on-site sales tax refunds in lieu of participating in the sales tax holiday.

29 6. No sale of any motor vehicle, as defined under section 301.010, shall be exempt from any
30 sales tax under this section.

31 7. No sale of fuel shall be exempt from any sales tax under this section unless specifically
32 exempted by statute."; and

33
34 Further amend said bill by amending the title, enacting clause, and intersectional references
35 accordingly.

Action Taken _____ Date _____