

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill Nos. 632 &
2 675, Page 24, Section 144.011, Line 64, by inserting immediately after said section and line the
3 following:
4

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

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

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

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

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

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

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

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

Action Taken _____ Date _____