

Refer to  
Fiscal Review (4)



Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed

**HB 1831** \_\_\_\_\_ entitled:

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**AN ACT**

To repeal section 144.049, RSMo, and to enact in lieu thereof one new section relating to a sales tax holiday.

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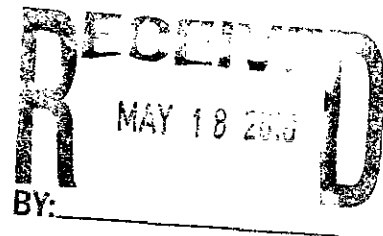
With SA 2

In which the concurrence of the House is respectfully requested.

Respectfully,

*Adriane D. Crouse*

Adriane D. Crouse  
Secretary of the Senate



# SENATE AMENDMENT NO. 2

Offered by Wasson of 20<sup>th</sup>

Amend House Bill No. 1831, Page 1, Section Title, Lines 2-3,

2 by striking "a sales tax holiday" and inserting in lieu thereof  
3 "sales taxes"; and

4 Further amend said bill and page, section A, line 2, by  
5 inserting after all of said line the following:

6 "144.011. 1. For purposes of sections 144.010 to 144.525  
7 and 144.600 to 144.748, and the taxes imposed thereby, the  
8 definition of "retail sale" or "sale at retail" shall not be  
9 construed to include any of the following:

10 (1) The transfer by one corporation of substantially all of  
11 its tangible personal property to another corporation pursuant to  
12 a merger or consolidation effected under the laws of the state of  
13 Missouri or any other jurisdiction;

14 (2) The transfer of tangible personal property incident to  
15 the liquidation or cessation of a taxpayer's trade or business,  
16 conducted in proprietorship, partnership or corporate form,  
17 except to the extent any transfer is made in the ordinary course  
18 of the taxpayer's trade or business;

19 (3) The transfer of tangible personal property to a  
20 corporation solely in exchange for its stock or securities;

21 (4) The transfer of tangible personal property to a

*Offered 5/18/18*  
*Adopted 5/18/18*

1 corporation by a shareholder as a contribution to the capital of  
2 the transferee corporation;

3 (5) The transfer of tangible personal property to a  
4 partnership solely in exchange for a partnership interest  
5 therein;

6 (6) The transfer of tangible personal property by a partner  
7 as a contribution to the capital of the transferee partnership;

8 (7) The transfer of tangible personal property by a  
9 corporation to one or more of its shareholders as a dividend,  
10 return of capital, distribution in the partial or complete  
11 liquidation of the corporation or distribution in redemption of  
12 the shareholder's interest therein;

13 (8) The transfer of tangible personal property by a  
14 partnership to one or more of its partners as a current  
15 distribution, return of capital or distribution in the partial or  
16 complete liquidation of the partnership or of the partner's  
17 interest therein;

18 (9) The transfer of reusable containers used in connection  
19 with the sale of tangible personal property contained therein for  
20 which a deposit is required and refunded on return;

21 (10) The purchase by persons operating eating or food  
22 service establishments, of items of a nonreusable nature which  
23 are furnished to the customers of such establishments with or in  
24 conjunction with the retail sales of their food or beverage.  
25 Such items shall include, but not be limited to, wrapping or  
26 packaging materials and nonreusable paper, wood, plastic and  
27 aluminum articles such as containers, trays, napkins, dishes,  
28 silverware, cups, bags, boxes, straws, sticks and toothpicks;

29 (11) The purchase by persons operating hotels, motels or

1 other transient accommodation establishments, of items of a  
2 nonreusable nature which are furnished to the guests in the  
3 guests' rooms of such establishments and such items are included  
4 in the charge made for such accommodations. Such items shall  
5 include, but not be limited to, soap, shampoo, tissue and other  
6 toiletries and food or confectionery items offered to the guests  
7 without charge;

8 (12) The transfer of a manufactured home other than:

9 (a) A transfer which involves the delivery of the document  
10 known as the "Manufacturer's Statement of Origin" to a person  
11 other than a manufactured home dealer, as defined in section  
12 700.010, for purposes of allowing such person to obtain a title  
13 to the manufactured home from the department of revenue of this  
14 state or the appropriate agency or officer of any other state;

15 (b) A transfer which involves the delivery of a  
16 "Repossessed Title" to a resident of this state if the tax  
17 imposed by sections 144.010 to 144.525 was not paid on the  
18 transfer of the manufactured home described in paragraph (a) of  
19 this subdivision;

20 (c) The first transfer which occurs after December 31,  
21 1985, if the tax imposed by sections 144.010 to 144.525 was not  
22 paid on any transfer of the same manufactured home which occurred  
23 before December 31, 1985; or

24 (13) Charges for initiation fees or dues to:

25 (a) Fraternal beneficiaries societies, or domestic  
26 fraternal societies, orders or associations operating under the  
27 lodge system a substantial part of the activities of which are  
28 devoted to religious, charitable, scientific, literary,  
29 educational or fraternal purposes; [or]

1 (b) Posts or organizations of past or present members of  
2 the Armed Forces of the United States or an auxiliary unit or  
3 society of, or a trust or foundation for, any such post or  
4 organization substantially all of the members of which are past  
5 or present members of the Armed Forces of the United States or  
6 who are cadets, spouses, widows, or widowers of past or present  
7 members of the Armed Forces of the United States, no part of the  
8 net earnings of which inures to the benefit of any private  
9 shareholder or individual; or

10 (c) Nonprofit organizations exempt from taxation under  
11 Section 501(c)(7) of the Internal Revenue Code of 1986, as  
12 amended.

13 2. The assumption of liabilities of the transferor by the  
14 transferee incident to any of the transactions enumerated in the  
15 above subdivisions (1) to (8) of subsection 1 of this section  
16 shall not disqualify the transfer from the exclusion described in  
17 this section, where such liability assumption is related to the  
18 property transferred and where the assumption does not have as  
19 its principal purpose the avoidance of Missouri sales or use  
20 tax."; and

21 Further amend the title and enacting clause accordingly.