

SECOND REGULAR SESSION

# HOUSE BILL NO. 2503

99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MITTEN.

5013H.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.016, to read as follows:

**144.016. 1. Beginning October 1, 2018, the tax levied and imposed under sections  
2 144.010 to 144.527 and sections 144.600 to 144.746 on all retail sales of feminine hygiene  
3 products and diapers shall be levied at a rate that shall not exceed the sales tax levied on  
4 the retail sale of food.**

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

6 **(1) "Diapers", absorbent garments worn by infants or toddlers who are not  
7 toilet-trained or by individuals who are incapable of controlling their bladder or bowel  
8 movements;**

9 **(2) "Feminine hygiene products", tampons, pads, liners, and cups.**

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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.