

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1333, Page 1, Section A, Line 3, by
2 inserting after all of said section and line the following:

3
4 "143.441. 1. The term "corporation" means every corporation, association, joint stock
5 company and joint stock association organized, authorized or existing under the laws of this state
6 and includes:

7 (1) Every corporation, association, joint stock company, and joint stock association
8 organized, authorized, or existing under the laws of this state, and every corporation, association,
9 joint stock company, and joint stock association, licensed to do business in this state, or doing
10 business in this state, and not organized, authorized, or existing under the laws of this state, or by
11 any receiver in charge of the property of any such corporation, association, joint stock company or
12 joint stock association;

13 (2) Every railroad corporation or receiver in charge of the property thereof which operates
14 over rails owned or leased by it and every corporation operating any buslines, trucklines, airlines, or
15 other forms of transportation, including, but not limited to, qualified air freight forwarders,
16 operating over fixed routes owned, leased, or used by it extending from this state to another state or
17 states. For purposes of this subdivision, "qualified air freight forwarder" means a taxpayer who
18 meets all of the following requirements:

19 (a) The taxpayer is primarily engaged in the facilitation of the transportation of property by
20 air;

21 (b) The taxpayer does not itself operate the aircraft; and

22 (c) The taxpayer is in the same affiliated group as an airline;

23 (3) Every corporation, or receiver in charge of the property thereof, which owns or operates
24 a bridge between this and any other state; and

25 (4) Every corporation, or receiver in charge of the property thereof, which operates a
26 telephone line or lines extending from this state to another state or states or a telegraph line or lines
27 extending from this state to another state or states.

28 2. The tax on corporations provided in subsection 1 of section 143.431 and section 143.071
29 shall not apply to:

30 (1) A corporation which by reason of its purposes and activities is exempt from federal
31 income tax. The preceding sentence shall not apply to unrelated business taxable income and other
32 income on which chapter 1 of the Internal Revenue Code imposes the federal income tax or any
33 other tax measured by income;

34 (2) An express company which pays an annual tax on its gross receipts in this state;

35 (3) An insurance company which is subject to an annual tax on its gross premium receipts in
36 this state;

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1 (4) A Missouri mutual or an extended Missouri mutual insurance company organized under
2 chapter 380; and

3 (5) Any other corporation that is exempt from Missouri income taxation under the laws of
4 Missouri or the laws of the United States.

5 144.805. 1. In addition to the exemptions granted pursuant to the provisions of section
6 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to
7 144.525, sections 144.600 to 144.746, and section 238.235, and the provisions of any local sales tax
8 law, as defined in section 32.085, and from the computation of the tax levied, assessed or payable
9 pursuant to sections 144.010 to 144.525, sections 144.600 to 144.746, and section 238.235, and the
10 provisions of any local sales tax law, as defined in section 32.085, all sales of aviation jet fuel in a
11 given calendar year to common carriers engaged in the interstate air transportation of passengers
12 and cargo, and the storage, use and consumption of such aviation jet fuel by such common carriers,
13 if such common carrier has first paid to the state of Missouri, in accordance with the provisions of
14 this chapter, state sales and use taxes pursuant to the foregoing provisions and applicable to the
15 purchase, storage, use or consumption of such aviation jet fuel in a maximum and aggregate amount
16 of one million five hundred thousand dollars of state sales and use taxes in such calendar year.

17 2. To qualify for the exemption prescribed in subsection 1 of this section, the common
18 carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant to
19 this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The
20 director of revenue shall permit any such common carrier to enter into a direct-pay agreement with
21 the department of revenue, pursuant to which such common carrier may pay directly to the
22 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the
23 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.
24 The director of revenue shall adopt appropriate rules and regulations to implement the provisions of
25 this section, and to permit appropriate claims for refunds of any excess sales and use taxes collected
26 in calendar year 1993 or any subsequent year with respect to any such common carrier and aviation
27 jet fuel.

28 3. The provisions of this section shall apply to all purchases and deliveries of aviation jet
29 fuel from and after May 10, 1993.

30 4. All sales and use tax revenues upon aviation jet fuel received pursuant to this chapter, less
31 the amounts specifically designated pursuant to the constitution or pursuant to section 144.701 for
32 other purposes, shall be deposited to the credit of the aviation trust fund established pursuant to
33 section 155.090; provided however, the amount of such state sales and use tax revenues deposited to
34 the credit of such aviation trust fund shall not exceed ten million dollars in each calendar year.

35 5. The provisions of this section and section 144.807 shall expire on December 31, [2023]
36 2033."; and

37
38 Further amend said bill by amending the title, enacting clause, and intersectional references
39 accordingly.