

SECOND REGULAR SESSION

HOUSE BILL NO. 1992

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COLEMAN (97).

3888H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 144.037 and 144.1021, RSMo, and section 144.014 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, and section 144.014 as enacted by senate bill no. 613 revision, ninety-fourth general assembly, first regular session, and to enact in lieu thereof two new sections relating to taxation.

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

Section A. Sections 144.037 and 144.1021, RSMo, and section 144.014 as enacted by
2 senate bills nos. 153 & 97, one hundred first general assembly, first regular session, and
3 section 144.014 as enacted by senate bill no. 613 revision, ninety-fourth general assembly,
4 first regular session, are repealed and two new sections enacted in lieu thereof, to be known as
5 sections 144.014 and 144.1021, to read as follows:

144.014. 1. Notwithstanding other provisions of law to the contrary, ~~[beginning~~
2 ~~October 1, 1997, the]~~ **there shall be no** tax levied and imposed under this chapter on ~~[all]~~ **any**
3 retail sales of food ~~[shall be at the rate of one percent. The revenue derived from the one~~
4 ~~percent rate pursuant to this section shall be deposited by the state treasurer in the school~~
5 ~~district trust fund and shall be distributed as provided in section 144.701].~~

6 2. For the purposes of this section, the term "food" shall include only those products
7 and types of food for which food stamps may be redeemed pursuant to the provisions of the
8 Federal Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads
9 or as it may be amended hereafter, and shall include food dispensed by or through vending
10 machines. For the purpose of this section, except for vending machine sales, the term "food"
11 shall not include food or drink sold by any establishment where the gross receipts derived

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.

12 from the sale of food prepared by such establishment for immediate consumption on or off the
 13 premises of the establishment constitutes more than eighty percent of the total gross receipts
 14 of that establishment, regardless of whether such prepared food is consumed on the premises
 15 of that establishment, including, but not limited to, sales of food by any restaurant, fast food
 16 restaurant, delicatessen, eating house, or café.

2 ~~[144.014. 1. Notwithstanding other provisions of law to the contrary,~~
 3 ~~beginning October 1, 1997, the tax levied and imposed pursuant to sections~~
 4 ~~144.010 to 144.525 and sections 144.600 to 144.746 on all retail sales of food~~
 5 ~~shall be at the rate of one percent. The revenue derived from the one percent~~
 6 ~~rate pursuant to this section shall be deposited by the state treasurer in the~~
 7 ~~school district trust fund and shall be distributed as provided in section~~
 8 ~~144.701.~~

9 ~~2. For the purposes of this section, the term "food" shall include only~~
 10 ~~those products and types of food for which food stamps may be redeemed~~
 11 ~~pursuant to the provisions of the Federal Food Stamp Program as contained in~~
 12 ~~7 U.S.C. Section 2012, as that section now reads or as it may be amended~~
 13 ~~hereafter, and shall include food dispensed by or through vending machines.~~
 14 ~~For the purpose of this section, except for vending machine sales, the term~~
 15 ~~"food" shall not include food or drink sold by any establishment where the~~
 16 ~~gross receipts derived from the sale of food prepared by such establishment for~~
 17 ~~immediate consumption on or off the premises of the establishment constitutes~~
 18 ~~more than eighty percent of the total gross receipts of that establishment,~~
 19 ~~regardless of whether such prepared food is consumed on the premises of that~~
 20 ~~establishment, including, but not limited to, sales of food by any restaurant,~~
~~fast food restaurant, delicatessen, eating house, or cafe.]~~

2 144.1021. The enactment of sections 143.177, 144.608, 144.637, 144.638, and
 3 144.752 of this act; the repeal and reenactment of sections 143.011, 144.011, [144.014,]
 4 144.020, 144.049, 144.054, 144.140, 144.526, and 144.605 of this act; and the repeal of
 5 sections 144.710, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015 of this
 6 act shall become effective January 1, 2023.

2 ~~[144.037. In addition to the exemptions granted under the provisions~~
 3 ~~of section 144.030, there is hereby specifically exempted from the provisions~~
 4 ~~of sections 66.600 to 66.635, sections 67.500 to 67.545, sections 67.671 to~~
 5 ~~67.685, sections 67.700 to 67.729, sections 92.400 to 92.420, sections 94.500~~
 6 ~~to 94.570, sections 94.600 to 94.655, sections 94.700 to 94.755, and sections~~
 7 ~~144.010 to 144.510 and 144.600 to 144.745, and from the computation of the~~
 8 ~~tax levied, assessed or payable under sections 66.600 to 66.635, sections~~
 9 ~~67.500 to 67.545, sections 67.671 to 67.685, sections 67.700 to 67.729,~~
 10 ~~sections 92.400 to 92.420, sections 94.500 to 94.570, sections 94.600 to~~
 11 ~~94.655, sections 94.700 to 94.755, and sections 144.010 to 144.510 and~~
 12 ~~144.600 to 144.745, all sales at retail made through the use of federal food~~
~~stamp coupons.]~~