

FIRST REGULAR SESSION

HOUSE BILL NO. 186

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TROUPE.

Pre-filed December 18, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

0749L.011

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a temporary exemption from state and local sales and use tax on retail sales of clothing before the start of the school year, with an emergency clause.

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 known as section 144.049, to read as follows:

144.049. There is hereby specifically exempted from the provisions of the state sales and use tax law in sections 144.010 to 144.525, and sections 144.600 to 144.745, and the local sales and use tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525, and sections 144.600 to 144.745, and from the computation of the tax levied, assessed or payable pursuant to both state and local sales and use tax law, all retail sales of any article of clothing having a taxable value of one hundred dollars or less during the period beginning 12:01 a.m., August 11, 2001, to midnight, August 19, 2001. For purposes of this section, the term "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands or belt buckles.

Section B. Because immediate action is necessary to prevent the imposition of sales tax on retail sales of clothing purchased for the 2001-2002 school year, section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section A of this act shall be in full force and effect upon its passage and approval.