FIRST REGULAR SESSION

HOUSE BILL NO. 710

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES MUNZLINGER (Sponsor), FISHER, HOBBS, RICHARD AND WALLACE (Co-sponsors).

Read 1st time February 1, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1001L.01I

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax exemption for farm machinery.

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 144.051, to read as follows:

144.051. 1. As used in this section, "machinery and equipment" means new or used farm tractors and such other new or used machinery and equipment and repair or replacement parts thereon, and supplies and lubricants used exclusively, solely, and directly for the planting, harvesting, processing, or transporting of a forestry product, and the purchase of motor fuel, as defined in section 142.800, RSMo, therefor which is:

(1) Used exclusively for forestry purposes;

(2) Used on land owned or leased for the purpose of planting, harvesting, processing, or transporting forestry products; and

(3) Used directly in planting, harvesting, processing, or transporting forestry products.

2. Notwithstanding any other provision of law to the contrary, for purposes of department of revenue administrative interpretation, all machinery and equipment used solely for the planting, harvesting, processing, or transporting of a forestry product shall

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.

be considered farm machinery, and shall be exempt from state and local sales and use tax, as provided for other farm machinery in section 144.030.

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