

FIRST REGULAR SESSION

HOUSE BILL NO. 952

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

2313L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday, 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
2 known as section 144.052, to read as follows:

3 **144.052. 1. This section shall be known and may be cited as the "Independence Day**
4 **Sales Tax Holiday".**

5 **2. In each year beginning on or after January 1, 2009, there is hereby specifically**
6 **exempted from state sales tax law all retail sales of any tangible personal property in this**
7 **state and all taxable services at retail rendered in this state, during the period beginning**
8 **at 12:01 a.m. on each July fourth and ending at midnight on the July thirty-first following.**

9 **3. The governing body of any political subdivision may, by order or ordinance,**
10 **establish a local Independence Day sales tax holiday as provided in this section and exempt**
11 **all such retail sales of tangible personal property within the political subdivision and all**
12 **taxable services at retail rendered in the political subdivision from any sales tax levied by**
13 **the political subdivision. After adopting an order or ordinance establishing the sales tax**
14 **holiday, the political subdivision may rescind the ordinance or order. A political**
15 **subdivision shall notify the department of revenue no less than thirty calendar days before**
16 **the beginning date of the local Independence Day sales tax holiday occurring in that year**
of any ordinance or order establishing such sales tax holiday, and before rescinding any
ordinance or order establishing the sales tax holiday.

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.

17 **4. This section shall not apply to any retailer when less than two percent of the**
18 **retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall**
19 **offer a sales tax refund in lieu of the sales tax holiday.**

20 **5. Under section 23.253, RSMo, of the Missouri sunset act:**

21 **(1) The provisions of the new program authorized under this section shall**
22 **automatically sunset on December thirty-first six years after the effective date of this**
23 **section unless reauthorized by an act of the general assembly; and**

24 **(2) If such program is reauthorized, the program authorized under this section**
25 **shall automatically sunset on December thirty-first twelve years after the effective date of**
26 **the reauthorization of this section; and**

27 **(3) This section shall terminate on September first of the calendar year immediately**
28 **following the calendar year in which the program authorized under this section is sunset.**

Section B. Because immediate action is necessary to encourage economic activity to
2 promote economic recovery in conjunction with the federal American Recovery and
3 Reinvestment Act of 2009, section A of this act is deemed necessary for the immediate
4 preservation of the public health, welfare, peace, and safety, and is hereby declared to be an
5 emergency act within the meaning of the constitution, and section A of this act shall be in full
6 force and effect upon its passage and approval.

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