

SECOND REGULAR SESSION

HOUSE BILL NO. 1387

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES GATSCHENBERGER (Sponsor), JONES (89), WALLACE,
MUNZLINGER, DIECKHAUS, MOLENDORP, FUNDERBURK, GRISAMORE, SCHIEFFER,
KRAUS AND SMITH (150) (Co-sponsors).

3845L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday.

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 144.065, to read as follows:

**144.065. 1. This section shall be known and may be cited as the "Firearms and
2 Ammunition Sales Tax Holiday".**

**3 2. In each year beginning on or after January 1, 2010, there is hereby specifically
4 exempted from state sales tax law all retail sales of all firearms and ammunition, during
5 the period beginning at 12:01 a.m. on the third Friday in October and ending at midnight
6 on the Sunday following.**

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

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

19 **5. Under section 23.253 of the Missouri sunset act:**

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

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

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

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