

SECOND REGULAR SESSION

# HOUSE BILL NO. 2092

## 95TH GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVES FRAME (Sponsor), CASEY, ATKINS, WEBB, MEADOWS,  
FALLERT AND KOMO (Co-sponsors).

3924L.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 144.066, to read as follows:

**144.066. 1. This section shall be known and may be cited as the "Second  
2 Amendment Sales Tax Holiday".**

3 **2. As used in this section, the following terms mean:**

4 **(1) "Firearm", any handgun, rifle, or shotgun that has been manufactured in the  
5 United States;**

6 **(2) "Handgun", any weapon that is designed or adapted to expel a projectile by the  
7 action of an explosive and is designed to be fired from the hand, but shall not be construed  
8 to mean any firearm generally recognized or classified as an antique, curio, or relic  
9 firearm, or any that does not fire fixed cartridges;**

10 **(3) "Rifle", any firearm designed or adapted to be fired from the shoulder and to  
11 use the energy of the explosive in a fixed metallic cartridge to fire a projectile through a  
12 rifled bore by a single function of the trigger;**

13 **(4) "Shotgun", any firearm designed or adapted to be fired from the shoulder and  
14 to use the energy of the explosive in a fixed shotgun shell to fire a number of shots or a  
15 single projectile through a smooth bore barrel by a single function of the trigger.**

16 **3. In each year beginning on or after January 1, 2010, there is hereby specifically  
17 exempted from state sales tax law all retail sales of all firearms, during the period**

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.

18 beginning at 12:01 a.m. on the fourth Friday in November and ending at midnight on the  
19 Saturday following.

20 4. The governing body of any political subdivision may, by order or ordinance,  
21 establish a local second amendment sales tax holiday as provided in this section and exempt  
22 all such retail sales of firearms within the political subdivision from any sales tax levied by  
23 the political subdivision. After adopting an order or ordinance establishing the sales tax  
24 holiday, the political subdivision may rescind the ordinance or order. A political  
25 subdivision shall notify the department of revenue no less than thirty calendar days before  
26 the beginning date of the local second amendment sales tax holiday occurring in that year  
27 of any ordinance or order establishing such sales tax holiday, and before rescinding any  
28 ordinance or order establishing the sales tax holiday.

29 5. This section shall not apply to any retailer when less than two percent of the  
30 retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall  
31 offer a sales tax refund in lieu of the sales tax holiday.

32 6. Under section 23.253 of the Missouri sunset act:

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

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

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

✓