

FIRST REGULAR SESSION

# HOUSE BILL NO. 973

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES KORMAN (Sponsor), NOLTE, LONG, KELLEY (126), SCHUPP, SCHARNHORST, CURTMAN, REDMON, LICHTENEGGER, DENISON, McNARY, HOSKINS, SMITH (150), SCHIEFFER AND HOUGHTON (Co-sponsors).

1820L.02I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday for products made in the United States.

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*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 144.059, to read as follows:

- 144.059. 1. As used in this section, the term "'Made in USA' product" means any product that supports a claim to be made in the United States under the policy on "Made in USA" claims enforced by the Federal Trade Commission, and that is not already exempt from state sales taxes under any provision of state law.**
- 2. In each year beginning on or after January 1, 2012, but ending on or before December 31, 2013, there is hereby specifically exempted from state sales tax law all retail sales of any "Made in USA" product during a seven-day period beginning at 12:01 a.m. on July first and ending at midnight on July seventh, unless July first is a Sunday. If July first is a Sunday, the seven-day period shall begin on July second and end on July eighth.**
- 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday established in this section to apply to its local sales taxes. A political subdivision shall notify the department of revenue not less than forty-five calendar days before the beginning date of the sales tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its local sales taxes.**

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.

15           **4. After adopting an order or ordinance to apply the sales tax holiday established**  
16 **in this section to the political subdivision's local sales taxes, a political subdivision may, by**  
17 **order or ordinance, rescind the order or ordinance applying the sales tax holiday to its**  
18 **local sales taxes. The political subdivision shall notify the department of revenue not less**  
19 **than forty-five calendar days before the beginning date of the sales tax holiday occurring**  
20 **in that year of any order or ordinance rescinding an order or ordinance to apply the sales**  
21 **tax holiday to its local sales taxes.**

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

25           **6. No sale of any motor vehicle, as defined in section 301.010, shall be exempt from**  
26 **any sales tax under this section.**