

# JOURNAL OF THE HOUSE

First Regular Session, 98th GENERAL ASSEMBLY

SIXTY-SEVENTH DAY, MONDAY, MAY 11, 2015

The House met pursuant to adjournment.

Speaker Diehl in the Chair.

Prayer by Representative Ken Wilson.

Father, just as a battery is recharged without sound or motion, we pray that Your spirit be upon this assembly and will recharge the hearts and minds of each of us here. Father, please help us to be mindful of our hearts and tongues as we go about our work today. We may not know everything, but we pray that we may know Your will. That we do not have to be rich to be generous, we do not have to have the Wisdom of Solomon to be understanding. Our influence may not be great but it can be good. Our speech may not be eloquent but it can be truthful and sincere.

May these few minutes of prayer find each one of us, in his own way, recharged, and reaching out to You, for help and guidance. Hear our prayers and be with us this day.

And the House says, "Amen!"

The Pledge of Allegiance to the flag was recited.

The Speaker appointed the following to act as Honorary Pages for the Day, to serve without compensation: Cole Tarvin, Ella Tarvin, Russell Shankland, Coltin Burkhardt, and Aleeah Burkhardt.

The Journal of the sixty-fifth day was approved as printed.

The Journal of the sixty-sixth day was approved as printed.

## COMMITTEE REPORTS

**Committee on Fiscal Review**, Chairman Allen reporting:

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **SS HCS HB 137, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR SCS HB 152, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **SCS HCS HB 613, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR SCS HB 615**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **SS SCS HB 799, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **SCS HB 1070**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR HCS SCS SB 35, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR HCS SCS SB 172, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR HCS SCS SB 210, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR HCS SB 282, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR HCS SCS SB 300, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass**.

### **BILLS IN CONFERENCE**

**CCR SS SCS HB 458, as amended**, relating to student safety, was taken up by Representative Allen.

On motion of Representative Allen, **CCR SS SCS HB 458, as amended**, was adopted by the following vote:

AYES: 130

Adams	Alferman	Allen	Anders	Andrews
Arthur	Austin	Bahr	Barnes	Beard
Bernskoetter	Berry	Black	Bondon	Brown 57
Brown 94	Burns	Butler	Carpenter	Chipman
Cierpiot	Colona	Conway 104	Cookson	Corlew
Cornejo	Crawford	Cross	Curtis	Davis
Dogan	Dohrman	Dugger	Dunn	Engler
English	Entlicher	Fitzpatrick	Fitzwater 144	Fitzwater 49
Fraker	Franklin	Frederick	Gannon	Gardner
Gosen	Green	Haahr	Haefner	Hansen
Harris	Hicks	Higdon	Hill	Hinson
Hoskins	Hough	Houghton	Hubrecht	Hummel
Johnson	Jones	Justus	Keeney	Kendrick
King	Kirkton	Kolkmeier	Korman	Kratky
LaFaver	Lair	Lant	Lauer	Lavender
Leara	Lichtenegger	Love	Lynch	Mathews

May	McCaherty	McCann Beatty	McCreery	McDaniel
McDonald	McGaugh	McNeil	Meredith	Messenger
Mims	Mitten	Montecillo	Morgan	Morris
Muntzel	Newman	Nichols	Norr	Otto
Pace	Peters	Pfautsch	Pierson	Pike
Redmon	Reiboldt	Rhoads	Richardson	Rizzo
Roden	Roeber	Rone	Ross	Rowden
Rowland	Runions	Ruth	Shaul	Shumake
Solon	Swan	Vescovo	Walker	Webber
White	Wiemann	Wood	Zerr	Mr. Speaker

NOES: 018

Anderson	Basye	Burlison	Curtman	Eggleston
Hurst	Kidd	Koenig	Marshall	Miller
Moon	Phillips	Pietzman	Pogue	Spencer
Taylor	Walton Gray	Wilson		

PRESENT: 000

ABSENT WITH LEAVE: 014

Brattin	Conway 10	Ellington	Flanigan	Hubbard
Kelley	McManus	Neely	Parkinson	Rehder
Remole	Shull	Smith	Sommer	

VACANCIES: 001

On motion of Representative Allen, **CCS SS SCS HB 458** was read the third time and passed by the following vote:

AYES: 129

Adams	Alferman	Allen	Anders	Andrews
Arthur	Austin	Bahr	Barnes	Beard
Bernskoetter	Berry	Black	Bondon	Brown 57
Brown 94	Burns	Butler	Carpenter	Chipman
Cierpiot	Colona	Conway 104	Cookson	Corlew
Cornejo	Crawford	Cross	Curtis	Davis
Dogan	Dohrman	Dugger	Dunn	Engler
English	Entlicher	Fitzpatrick	Fitzwater 144	Fitzwater 49
Fraker	Franklin	Frederick	Gannon	Gardner
Gosen	Green	Haahr	Haefner	Hansen
Harris	Hicks	Higdon	Hill	Hinson
Hoskins	Hough	Houghton	Hubrecht	Hummel
Johnson	Jones	Justus	Keeney	Kendrick
King	Kirkton	Kolkmeyer	Korman	Kratky
LaFaver	Lair	Lant	Lauer	Lavender
Leara	Lichtenegger	Love	Lynch	Mathews
May	McCaherty	McCann Beatty	McCreery	McDaniel
McDonald	McGaugh	McNeil	Meredith	Messenger
Mims	Mitten	Montecillo	Morgan	Muntzel
Newman	Nichols	Norr	Otto	Pace
Peters	Pfautsch	Pierson	Pike	Redmon
Reiboldt	Rhoads	Richardson	Rizzo	Roden
Roeber	Rone	Ross	Rowden	Rowland
Runions	Ruth	Shaul	Shumake	Solon

Swan	Vescovo	Walker	Webber	White
Wiemann	Wood	Zerr	Mr. Speaker	

NOES: 019

Anderson	Basye	Burlison	Curtman	Eggleston
Hurst	Kidd	Koenig	Marshall	Miller
Moon	Morris	Phillips	Pietzman	Pogue
Spencer	Taylor	Walton Gray	Wilson	

PRESENT: 000

ABSENT WITH LEAVE: 014

Brattin	Conway 10	Ellington	Flanigan	Hubbard
Kelley	McManus	Neely	Parkinson	Rehder
Remole	Shull	Smith	Sommer	

VACANCIES: 001

Speaker Diehl declared the bill passed.

### THIRD READING OF SENATE BILLS

**SB 276**, relating to the designation of the "Great American Smokeout Day", was taken up by Representative Peters.

Representative Cornejo offered **House Amendment No. 1**.

#### *House Amendment No. 1*

AMEND Senate Bill No. 276, Page 1, In the Title, Lines 2-3, by deleting the words "the designation of the great American smokeout day" and inserting in lieu thereof the words "public health"; and

Further amend said bill and page, Section 9.240, Line 6, by inserting immediately after said line the following:

**"191.1075. As used in sections 191.1075 to 191.1085, the following terms shall mean:**

- (1) "Department", the department of health and senior services;
- (2) "Health care professional", a physician or other health care practitioner licensed, accredited, or certified by the state of Missouri to perform specified health services;
- (3) "Hospital":
  - (a) A place devoted primarily to the maintenance and operation of facilities for the diagnosis, treatment, or care of not less than twenty-four consecutive hours in any week of three or more nonrelated individuals suffering from illness, disease, injury, deformity, or other abnormal physical conditions; or
  - (b) A place devoted primarily to provide for not less than twenty-four consecutive hours in any week medical or nursing care for three or more unrelated individuals. "Hospital" does not include convalescent, nursing, shelter, or boarding homes as defined in chapter 198.

**191.1080. 1. There is hereby created within the department of health and senior services the "Missouri Palliative Care and Quality of Life Interdisciplinary Council", which shall be a palliative care consumer and professional information and education program to improve quality and delivery of patient-centered and family-focused care in this state.**

**2. On or before December 1, 2015, the following members shall be appointed to the council:**

- (1) Two members of the senate, appointed by the president pro tempore of the senate;
- (2) Two members of the house of representatives, appointed by the speaker of the house of representatives;

(3) Two board-certified hospice and palliative medicine physicians licensed in this state, appointed by the governor with the advice and consent of the senate;

(4) Two certified hospice and palliative nurses licensed in this state, appointed by the governor with the advice and consent of the senate;

(5) A certified hospice and palliative social worker, appointed by the governor with the advice and consent of the senate;

(6) A patient and family caregiver advocate representative, appointed by the governor with the advice and consent of the senate;

(7) A spiritual professional with experience in palliative care and health care, appointed by the governor with the advice and consent of the senate.

3. Council members shall serve for a term of three years. The members of the council shall elect a chair and vice chair whose duties shall be established by the council. The department shall determine a time and place for regular meetings of the council, which shall meet at least biannually.

4. Members of the council shall serve without compensation, but shall, subject to appropriations, be reimbursed for their actual and necessary expenses incurred in the performance of their duties as members of the council.

5. The council shall consult with and advise the department on matters related to the establishment, maintenance, operation, and outcomes evaluation of palliative care initiatives in this state, including the palliative care consumer and professional information and education program established in section 191.1085.

6. The council shall submit an annual report to the general assembly which includes an assessment of the availability of palliative care in this state for patients at early stages of serious disease and an analysis of barriers to greater access to palliative care.

7. The council authorized under this section shall automatically expire August 28, 2021.

191.1085. 1. There is hereby established the "Palliative Care Consumer and Professional Information and Education Program" within the department of health and senior services.

2. The purpose of the program is to maximize the effectiveness of palliative care in this state by ensuring that comprehensive and accurate information and education about palliative care is available to the public, health care providers, and health care facilities.

3. The department shall publish on its website information and resources, including links to external resources, about palliative care for the public, health care providers, and health care facilities, including but not limited to:

(1) Continuing education opportunities for health care providers;

(2) Information about palliative care delivery in the home, primary, secondary, and tertiary environments; and

(3) Consumer educational materials and referral information for palliative care, including hospice.

4. Each hospital in this state is encouraged to have a palliative care presence on its intranet or internet website which provides links to one or more of the following organizations: the Institute of Medicine, the Center to Advance Palliative Care, the Supportive Care Coalition, the National Hospice and Palliative Care Organization, the American Academy of Hospice and Palliative Medicine, and the National Institute on Aging.

5. Each hospital in this state is encouraged to have patient education information about palliative care available for distribution to patients.

6. The department shall consult with the palliative care and quality of life interdisciplinary council established in section 191.1080 in implementing the section.

7. The department may promulgate rules to implement the provisions of sections 191.1075 to 191.1085. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in sections 191.1075 to 191.1085 shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. Sections 191.1075 to 191.1085 and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2015, shall be invalid and void.

8. Notwithstanding the provisions of section 23.253 to the contrary, the program authorized under this section shall automatically expire on August 28, 2021."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Cornejo, **House Amendment No. 1** was adopted.

Representative Peters moved that **SB 276, as amended**, be read the third time and passed.

Which motion was defeated by the following vote:

AYES: 063

Adams	Anders	Arthur	Berry	Bondon
Brown 94	Butler	Carpenter	Cierpiot	Colona
Conway 10	Conway 104	Cornejo	Davis	Dunn
Eggleston	Engler	Fitzpatrick	Fitzwater 144	Harris
Hicks	Hoskins	Hummel	Hurst	Kendrick
Kidd	Kirkton	Korman	Kratky	LaFaver
Lauer	Lavender	May	McCann Beatty	McDonald
McGaugh	McNeil	Meredith	Mims	Mitten
Montecillo	Moon	Morgan	Newman	Nichols
Norr	Otto	Pace	Peters	Phillips
Pierson	Richardson	Rizzo	Runions	Shumake
Solon	Swan	Vescovo	Walker	Webber
White	Zerr	Mr. Speaker		

NOES: 082

Alferman	Allen	Anderson	Andrews	Austin
Bahr	Barnes	Basye	Beard	Bernskoetter
Black	Brattin	Burlison	Chipman	Cookson
Corlew	Crawford	Cross	Curtis	Curtman
Dogan	Dohrman	Dugger	Fitzwater 49	Flanigan
Fraker	Franklin	Frederick	Gannon	Gosen
Green	Haahr	Haefner	Hansen	Higdon
Hill	Hinson	Hough	Houghton	Hubrecht
Johnson	Justus	Keeney	King	Koenig
Kolkmeyer	Lair	Lant	Leara	Lichtenegger
Love	Lynch	Marshall	Mathews	McCaherty
McCreery	McDaniel	Messenger	Miller	Morris
Muntzel	Neely	Pfausch	Pietzman	Pike
Pogue	Redmon	Reiboldt	Rhoads	Roden
Roeber	Rone	Ross	Rowden	Rowland
Ruth	Shaul	Spencer	Taylor	Wiemann
Wilson	Wood			

PRESENT: 002

English                      Walton Gray

ABSENT WITH LEAVE: 015

Brown 57	Burns	Ellington	Entlicher	Gardner
Hubbard	Jones	Kelley	McManus	Parkinson
Rehder	Remole	Shull	Smith	Sommer

VACANCIES: 001

## **BILLS CARRYING REQUEST MESSAGES**

**HCS SS SCS SB 278, as amended**, relating to motor vehicles, was taken up by Representative Hinson.

Representative Hinson moved that the House refuse to grant further conference on **HCS SS SCS SB 278, as amended**, and request the Senate to take up and adopt **CCR HCS SS SCS SB 278, as amended**, and take up and pass **CCS HCS SS SCS SB 278**.

Which motion was adopted.

**BILLS IN CONFERENCE**

**CCR SCS HB 152, as amended**, relating to sexual trafficking of a child, was taken up by Representative Haahr.

On motion of Representative Haahr, **CCR SCS HB 152, as amended**, was adopted by the following vote:

AYES: 157

Adams	Alferman	Allen	Anders	Anderson
Andrews	Arthur	Austin	Bahr	Barnes
Basye	Beard	Bernskoetter	Berry	Black
Bondon	Brattin	Brown 57	Brown 94	Burlison
Burns	Butler	Carpenter	Chipman	Cierpiot
Colona	Conway 10	Conway 104	Cookson	Corlew
Cornejo	Crawford	Cross	Curtis	Curtman
Davis	Dogan	Dohrman	Dugger	Dunn
Eggleston	English	Entlicher	Fitzpatrick	Fitzwater 144
Fitzwater 49	Flanigan	Fraker	Franklin	Frederick
Gannon	Gardner	Gosen	Green	Haahr
Haefner	Hansen	Harris	Hicks	Higdon
Hill	Hinson	Hoskins	Hough	Houghton
Hubbard	Hubrecht	Hummel	Hurst	Johnson
Jones	Justus	Keeney	Kendrick	Kidd
King	Kirkton	Koenig	Kolkmeyer	Korman
Kratky	LaFaver	Lair	Lant	Lauer
Lavender	Leara	Lichtenegger	Love	Lynch
Marshall	Mathews	May	McCaherty	McCann Beatty
McCreery	McDaniel	McDonald	McGaugh	McManus
McNeil	Meredith	Messenger	Miller	Mims
Mitten	Montecillo	Moon	Morgan	Morris
Muntzel	Neely	Newman	Nichols	Norr
Otto	Pace	Parkinson	Peters	Pfautsch
Phillips	Pierson	Pietzman	Pike	Pogue
Redmon	Rehder	Reiboldt	Remole	Rhoads
Richardson	Rizzo	Roden	Roeber	Rone
Ross	Rowden	Rowland	Rumions	Ruth
Shaul	Shumake	Solon	Sommer	Spencer
Swan	Taylor	Vescovo	Walker	Walton Gray
Webber	White	Wiemann	Wilson	Wood
Zerr	Mr. Speaker			

NOES: 000

PRESENT: 000

2778 *Journal of the House*

ABSENT WITH LEAVE: 005

Ellington                      Engler                      Kelley                      Shull                      Smith

VACANCIES: 001

On motion of Representative Haahr, **CCS SCS HB 152** was read the third time and passed by the following vote:

AYES: 156

Adams	Alferman	Allen	Anders	Anderson
Andrews	Arthur	Austin	Bahr	Barnes
Basye	Beard	Bernskoetter	Berry	Black
Bondon	Brattin	Brown 57	Brown 94	Burlison
Burns	Butler	Carpenter	Chipman	Cierpiot
Colona	Conway 10	Conway 104	Cookson	Corlew
Cornejo	Crawford	Cross	Curtis	Curtman
Davis	Dogan	Dohrman	Dugger	Dunn
Eggleston	Engler	English	Entlicher	Fitzpatrick
Fitzwater 144	Fitzwater 49	Flanigan	Fraker	Franklin
Frederick	Gannon	Gardner	Gosen	Green
Haahr	Haefner	Hansen	Harris	Hicks
Higdon	Hill	Hinson	Hoskins	Hough
Houghton	Hubbard	Hubrecht	Hummel	Hurst
Johnson	Jones	Justus	Keeney	Kendrick
Kidd	King	Kirkton	Koenig	Kolkmeyer
Korman	Kratky	LaFaver	Lair	Lant
Lauer	Lavender	Leara	Lichtenegger	Love
Lynch	Marshall	Mathews	May	McCaherty
McCann Beatty	McCreery	McDaniel	McDonald	McGaugh
McManus	McNeil	Meredith	Messenger	Miller
Mims	Mitten	Montecillo	Moon	Morgan
Morris	Muntzel	Newman	Nichols	Norr
Otto	Pace	Parkinson	Peters	Pfautsch
Phillips	Pierson	Pietzman	Pike	Pogue
Rehder	Reiboldt	Remole	Rhoads	Richardson
Rizzo	Roden	Roeber	Rone	Ross
Rowden	Rowland	Runions	Ruth	Shaul
Shumake	Solon	Sommer	Spencer	Swan
Taylor	Vescovo	Walker	Walton Gray	Webber
White	Wiemann	Wilson	Wood	Zerr
Mr. Speaker				

NOES: 000

PRESENT: 000

ABSENT WITH LEAVE: 006

Ellington                      Kelley                      Neely                      Redmon                      Shull  
Smith

VACANCIES: 001

Speaker Diehl declared the bill passed.

**HOUSE BILLS WITH SENATE AMENDMENTS**

**SS HCS HB 137, as amended**, relating to competitive bidding, was taken up by Representative McCaherty.

On motion of Representative McCaherty, **SS HCS HB 137, as amended**, was adopted by the following vote:

AYES: 153

Adams	Alferman	Allen	Anders	Anderson
Andrews	Arthur	Austin	Bahr	Basye
Beard	Bernskoetter	Berry	Black	Bondon
Brattin	Brown 57	Brown 94	Burlison	Burns
Carpenter	Chipman	Cierpiot	Colona	Conway 10
Cookson	Corlew	Cornejo	Crawford	Cross
Curtman	Davis	Dogan	Dohrman	Dugger
Dunn	Eggleston	Engler	English	Entlicher
Fitzpatrick	Fitzwater 144	Fitzwater 49	Flanigan	Fraker
Franklin	Frederick	Gannon	Gardner	Gosen
Green	Haahr	Haefner	Hansen	Harris
Hicks	Higdon	Hill	Hinson	Hoskins
Hough	Houghton	Hubbard	Hubrecht	Hummel
Hurst	Johnson	Jones	Justus	Keeney
Kelley	Kendrick	Kidd	King	Kirkton
Koenig	Kolkmeier	Korman	Kratky	LaFaver
Lair	Lant	Lauer	Lavender	Leara
Lichtenegger	Love	Lynch	Marshall	Mathews
May	McCaherty	McCann Beatty	McDaniel	McDonald
McGaugh	McManus	McNeil	Meredith	Messenger
Miller	Mims	Mitten	Montecillo	Moon
Morgan	Morris	Muntzel	Neely	Newman
Nichols	Norr	Otto	Pace	Parkinson
Peters	Pfautsch	Phillips	Pierson	Pietzman
Pike	Redmon	Rehder	Reiboldt	Remole
Rhoads	Richardson	Rizzo	Roden	Roeber
Rone	Ross	Rowden	Rowland	Runions
Ruth	Shaul	Shumake	Solon	Sommer
Spencer	Swan	Taylor	Vescovo	Walker
Walton Gray	Webber	White	Wiemann	Wilson
Wood	Zerr	Mr. Speaker		

NOES: 005

Barnes	Butler	Curtis	McCreery	Pogue
--------	--------	--------	----------	-------

PRESENT: 000

ABSENT WITH LEAVE: 004

Conway 104	Ellington	Shull	Smith
------------	-----------	-------	-------

VACANCIES: 001

On motion of Representative McCaherty, **SS HCS HB 137, as amended**, was truly agreed to and finally passed by the following vote:

AYES: 146

Adams	Alferman	Allen	Anders	Anderson
Andrews	Arthur	Austin	Bahr	Basye
Beard	Bernskoetter	Berry	Black	Bondon
Brown 57	Brown 94	Burlison	Burns	Carpenter
Chipman	Cierpiot	Colona	Conway 10	Cookson
Corlew	Cornejo	Crawford	Cross	Curtman
Davis	Dogan	Dohrman	Dunn	Eggleston
Engler	English	Entlicher	Fitzpatrick	Fitzwater 144
Fitzwater 49	Flanigan	Fraker	Franklin	Frederick
Gardner	Gosen	Green	Haahr	Haefner
Hansen	Harris	Hicks	Higdon	Hill
Hinson	Hoskins	Hough	Houghton	Hubbard
Hubrecht	Hummel	Hurst	Johnson	Jones
Justus	Keeney	Kelley	Kendrick	Kidd
King	Kirkton	Koenig	Kolkmeier	Korman
Kratky	LaFaver	Lair	Lant	Lauer
Lavender	Leara	Lichtenegger	Love	Lynch
Marshall	Mathews	May	McCaherty	McCann Beatty
McDaniel	McGaugh	McNeil	Meredith	Messenger
Miller	Mims	Mitten	Montecillo	Morgan
Morris	Muntzel	Neely	Newman	Nichols
Norr	Otto	Pace	Parkinson	Peters
Pfautsch	Phillips	Pierson	Pietzman	Pike
Redmon	Rehder	Reiboldt	Remole	Rhoads
Richardson	Rizzo	Roden	Roeber	Rone
Ross	Rowden	Rowland	Runions	Ruth
Shaul	Shumake	Solon	Sommer	Spencer
Swan	Taylor	Vescovo	Walker	Walton Gray
Webber	White	Wiemann	Wood	Zerr
Mr. Speaker				

NOES: 005

Barnes	Butler	Curtis	McCreery	Pogue
--------	--------	--------	----------	-------

PRESENT: 000

ABSENT WITH LEAVE: 011

Brattin	Conway 104	Dugger	Ellington	Gannon
McDonald	McManus	Moon	Shull	Smith
Wilson				

VACANCIES: 001

Speaker Diehl declared the bill passed.

The emergency clause was adopted by the following vote:

AYES: 134

Adams	Alferman	Allen	Anders	Anderson
Andrews	Arthur	Austin	Bahr	Basye
Beard	Bernskoetter	Black	Brown 57	Brown 94
Burns	Carpenter	Chipman	Cierpiot	Colona
Conway 10	Conway 104	Cookson	Cornejo	Crawford
Cross	Curtman	Davis	Dogan	Dohrman
Dunn	Engler	English	Entlicher	Fitzwater 144
Fitzwater 49	Flanigan	Fraker	Franklin	Frederick
Gannon	Gardner	Gosen	Green	Haahr
Haefner	Hansen	Harris	Hicks	Hill
Hinson	Hoskins	Houghton	Hubbard	Hubrecht
Hummel	Johnson	Jones	Justus	Keeney
Kelley	Kendrick	King	Koenig	Kolkmeier
Korman	Kratky	LaFaver	Lair	Lant
Lauer	Lavender	Leara	Lichtenegger	Love
Lynch	Mathews	May	McCaherty	McCann Beatty
McDonald	McGaugh	McNeil	Meredith	Messenger
Miller	Mims	Mitten	Montecillo	Morgan
Morris	Muntzel	Newman	Nichols	Norr
Otto	Pace	Parkinson	Peters	Pfautsch
Phillips	Pierson	Pietzman	Pike	Redmon
Rehder	Reiboldt	Remole	Rhoads	Richardson
Rizzo	Roden	Roeber	Rone	Ross
Rowden	Rowland	Runions	Ruth	Shaul
Shumake	Solon	Sommer	Swan	Taylor
Vescovo	Walker	Walton Gray	Webber	White
Wiemann	Wood	Zerr	Mr. Speaker	

NOES: 021

Barnes	Berry	Bondon	Brattin	Burlison
Butler	Corlew	Eggleston	Fitzpatrick	Higdon
Hurst	Kidd	Kirkton	Marshall	McCreery
McDaniel	Moon	Neely	Pogue	Spencer
Wilson				

PRESENT: 000

ABSENT WITH LEAVE: 007

Curtis	Dugger	Ellington	Hough	McManus
Shull	Smith			

VACANCIES: 001

### BILLS CARRYING REQUEST MESSAGES

**HCS SCS SB 326, as amended**, relating to political subdivisions, was taken up by Representative Fraker.

Representative Fraker moved that the House refuse to recede from its position on **HCS SCS SB 326, as amended**, and grant the Senate a conference.

Which motion was adopted.

### THIRD READING OF SENATE BILLS

**SS SCS SB 15**, relating to a commission to study state tax policy, was taken up by Representative Koenig.

Representative Koenig offered **House Amendment No. 1**.

#### *House Amendment No. 1*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words, "a commission to study state tax policy" and inserting in lieu thereof the word, "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

"144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or mistake on the part of the director of revenue, such fact shall be set forth in the records of the director of revenue, and the amount of the overpayment shall be credited on any taxes then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and the balance shall be refunded to the person legally obligated to remit the tax, such person's administrators or executors, as provided for in section 144.200.

2. If any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected, or has been erroneously or illegally computed, such sum shall be credited on any taxes then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and the balance, with interest as determined by section 32.065, shall be refunded to the person legally obligated to remit the tax, but no such credit or refund shall be allowed unless duplicate copies of a claim for refund are filed within three years from date of overpayment.

3. Every claim for refund must be in writing and signed by the applicant, and must state the specific grounds upon which the claim is founded. Any refund or any portion thereof which is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be recovered in any action brought by the director of revenue against the person legally obligated to remit the tax. In the event that a tax has been illegally imposed against a person legally obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon the [director's] **director of revenue's** record.

4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue for such sales or use taxes paid to such vendor or seller and remitted to the director **of revenue**, provided no sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or other claim the director **of revenue** otherwise would have against either the purchaser or vendor or seller **if such offset or claim has been assessed under section 144.240 or 144.670 and such assessment is no longer subject to appeal**, and such claim for refund is accompanied by either:

(1) A notarized assignment of rights statement by the vendor or seller to the purchaser allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of rights statement shall contain the Missouri sales or use tax registration number of the vendor or seller, a list of the transactions covered by the assignment, the tax periods and location for which the original sale was reported to the director of revenue by the vendor or seller, and a notarized statement signed by the vendor or seller affirming that the vendor or seller has not received a refund or credit, will not apply for a refund or credit of the tax collected on any transactions covered by the assignment, and authorizes the director **of revenue** to amend the seller's return to reflect the refund; or

(2) In the event the vendor or seller fails or refuses to provide an assignment of rights statement within [sixty] **thirty** days from the date of such purchaser's written request to the vendor or seller, or the purchaser is not able to locate the vendor or seller or the vendor or seller is no longer in business, the purchaser may provide the director **of revenue** a notarized statement confirming the efforts that have been made to obtain an assignment of rights from the vendor or seller. Such statement shall contain a list of the transactions covered by the assignment, the tax periods and location for which the original sale was reported to the director of revenue by the vendor or seller.

The director **of revenue** shall not require such vendor, seller, or purchaser to submit amended returns for refund claims submitted under the provisions of this subsection. Notwithstanding the provisions of section 32.057, if the seller is registered with the director **of revenue** for collection and remittance of sales tax, the director **of revenue** shall notify the seller at the seller's last known address of the claim for refund. [If the seller objects to the refund within thirty days of

the date of the notice, the director shall not pay the refund. If the seller agrees that the refund is warranted or fails to respond within thirty days, the] **The director of revenue** may issue the refund and amend the seller's return to reflect the refund. For purposes of section 32.069, the refund claim shall [not] be considered to have been filed [until the seller agrees that the refund is warranted or] thirty days after the date the director **of revenue** notified the seller [and the seller failed to respond].

5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim on behalf of a purchaser and such refund claim is denied by the director **of revenue**, notice of such denial and the reason for the denial shall be sent by the director **of revenue** to the vendor and each purchaser whose name and address is submitted with the refund claim form filed by the vendor. A purchaser shall be entitled to appeal the denial of the refund claim within sixty days of the date such notice of denial is mailed by the director **of revenue** as provided in section 144.261. The provisions of this subsection shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection allowing a purchaser to appeal the [director's] **director of revenue's** decision to deny a refund claim shall also apply to any refund claim denied by the director **of revenue** on or after January 1, 2007, if an appeal of the denial of the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is based solely on the issue of the exemption of the electronic transmission or delivery of computer software.

6. Notwithstanding the provisions of this section, the director of revenue shall authorize direct-pay agreements to purchasers which have annual purchases in excess of seven hundred fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For the purposes of such direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place of business of the purchaser.

7. Special rules applicable to error corrections requested by customers of mobile telecommunications service are as follows:

(1) For purposes of this subsection, the terms "customer", "home service provider", "place of primary use", "electronic database", and "enhanced zip code" shall have the same meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference in section 144.013;

(2) Notwithstanding the provisions of this section, if a customer of mobile telecommunications services believes that the amount of tax, the assignment of place of primary use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the home service provider, in writing, within three years from the date of the billing statement. The customer shall include in such written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction of the tax assignment, a description of the error asserted by the customer and any other information the home service provider reasonably requires to process the request;

(3) Within sixty days of receiving the customer's notice, the home service provider shall review its records and the electronic database or enhanced zip code to determine the customer's correct taxing jurisdiction. If the home service provider determines that the review shows that the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and, at its election, either refund or credit the amount of tax erroneously collected to the customer for a period of up to three years from the last day of the home service provider's sixty-day review period. If the home service provider determines that the review shows that the amount of tax, the assignment of place of primary use or the taxing jurisdiction is correct, the home service provider shall provide a written explanation of its determination to the customer.

8. For all refund claims submitted to the department of revenue on or after September 1, 2003, notwithstanding any provision of this section to the contrary, if a person legally obligated to remit the tax levied pursuant to sections 144.010 to 144.525 has received a refund of such taxes for a specific issue and submits a subsequent claim for refund of such taxes on the same issue for a tax period beginning on or after the date the original refund check issued to such person, no refund shall be allowed. This subsection shall not apply and a refund shall be allowed if **the refund claim is filed by a purchaser under the provisions of subsection 4 of this section, the refund claim is for use tax remitted by the purchaser, or an additional refund claim is filed by a person legally obligated to remit the tax** due to any of the following:

- (1) Receipt of additional information or an exemption certificate from the purchaser of the item at issue;
- (2) A decision of a court of competent jurisdiction or the administrative hearing commission; or
- (3) Changes in regulations or policy by the department of revenue.

9. Notwithstanding any provision of law to the contrary, the director of revenue shall respond to a request for a binding letter ruling filed in accordance with section 536.021 within sixty days of receipt of such request. If the director of revenue fails to respond to such letter ruling request within sixty days of receipt by the director **of revenue**, the director of revenue shall be barred from pursuing collection of any assessment of sales or use tax with respect to the issue which is the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling" means a

written interpretation of law by the director of **revenue** to a specific set of facts provided by a specific taxpayer or his or her agent.

10. If any tax was paid more than once, was incorrectly collected, or was incorrectly computed, such sum shall be credited on any taxes then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.510 against any deficiency or tax due discovered through an audit of the person by the department of revenue through adjustment during the same tax filing period for which the audit applied.

**11. The provisions of this section are intended to clarify the limitations on refund claims as originally enacted in this chapter.**"; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Koenig, **House Amendment No. 1** was adopted.

Representative Dugger offered **House Amendment No. 2.**

*House Amendment No. 2*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words, "a commission to study state tax policy" and inserting in lieu thereof the words "taxation"; and

Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the following:

"65.620. 1. Whenever any county abolishes township organization the county treasurer and ex officio collector shall immediately settle his accounts as treasurer with the county commission and shall thereafter perform all duties, exercise all powers, have all rights and be subject to all liabilities imposed and conferred upon the county collector of revenue under chapter 52 until the first Monday in March after the general election next following the abolishment of township organization and until a collector of revenue for the county is elected and qualified. The person elected collector at the general election as aforesaid, if that election is not one for collector of revenue under chapter 52, shall serve until the first Monday in March following the election and qualification of a collector of revenue under chapter 52. Upon abolition of township organization a county treasurer shall be appointed to serve until the expiration of the term of such officer pursuant to chapter 54.

2. Upon abolition of township organization, title to all property of all kinds theretofore owned by the several townships of the county shall vest in the county and the county shall be liable for all outstanding obligations and liabilities of the several townships.

3. The terms of office of all township officers shall expire on the abolition of township organization and the township trustee of each township shall immediately settle his accounts with the county clerk and all township officers shall promptly deliver to the appropriate county officers, as directed by the county commission, all books, papers, records and property pertaining to their offices.

**4. For a period of one calendar year following the abolition of the townships or until the voters of the county have approved a tax levy for road and bridge purposes, whichever occurs first, the county collector shall continue to collect a property tax on a county-wide basis in an amount equal to the tax levied by the township that had the lowest total tax rate in the county immediately prior to the abolishment of the townships. The continued collection of the tax shall be considered a continuation of an existing tax and shall not be considered a new tax levy.**"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

"Section B. Because of the need to provide a funding source to ensure the proper maintenance of roads and bridges in certain counties of this state, section 65.620 of section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section 65.620 of section A of this act shall be in full force and effect upon its passage and approval."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Dugger, **House Amendment No. 2** was adopted.

Representative Burlison offered **House Amendment No. 3**.

*House Amendment No. 3*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words "a commission to study state tax policy" and inserting in lieu thereof the word "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

"144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is "engaging in business" in this state for purposes of sections 144.010 to 144.525 if such person "engages in business in this state" or "maintains a place of business in this state" under section 144.605. The isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business, does not constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

(3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested animal;

(4) "Gross receipts", except as provided in section 144.012, means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid;

(5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human consumption;

(6) "Motor vehicle leasing company" shall be a company obtaining a permit from the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

(7) "Person" includes any individual, firm, copartnership, joint adventure, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;

(8) "Purchaser" means a person who purchases tangible personal property or to whom are rendered services, receipts from which are taxable under sections 144.010 to 144.525;

(9) "Research or experimentation activities" are the development of an experimental or pilot model, plant process, formula, invention or similar property, and the improvement of existing property of such type. Research or experimentation activities do not include activities such as ordinary testing or inspection of materials or products for quality control, efficiency surveys, advertising promotions or research in connection with literary, historical or similar projects;

(10) "Sale" or "sales" includes installment and credit sales, and the exchange of properties as well as the sale thereof for money, every closed transaction constituting a sale, and means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for valuable consideration and the rendering, furnishing or selling for a valuable consideration any of the substances, things and services herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

(11) "Sale at retail" means any transfer made by any person engaged in business as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or consumption and not for resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists, optometrists and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts, computer output or microfilm or microfiche and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property. Where necessary to conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to embrace:

(a) Sales of admission tickets[, cash admissions,] **and charges and fees for admission to [or in places of amusement, entertainment and recreation, games and athletic events] view sporting events, dance performances, theater performances, orchestra, concerts, and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030. Such sales shall not include the amount paid that results in the first opportunity to purchase or decline tickets for admission to events, but does not itself result in admission;**

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(c) Sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or drinks are regularly served to the public;

(f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(12) "Seller" means a person selling or furnishing tangible personal property or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

(13) The noun "tax" means either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the period for which he or she is required to report his or her collections, as the context may require;

(14) "Telecommunications service", for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer's bill or on records of the seller maintained in the ordinary course of business:

- (a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;
  - (b) Answering services and one-way paging services;
  - (c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or
  - (d) Cable or satellite television or music services; and
- (15) "Product which is intended to be sold ultimately for final use or consumption" means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state.

2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning given it in section 700.010.

3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

144.018. 1. Notwithstanding any other provision of law to the contrary, except as provided under subsection 2 or 3 of this section, when a purchase of tangible personal property or service subject to tax is made for the purpose of resale, such purchase shall be either exempt or excluded under this chapter if the subsequent sale is:

- (1) Subject to a tax in this or any other state;
- (2) For resale;
- (3) Excluded from tax under this chapter;
- (4) Subject to tax but exempt under this chapter; or
- (5) Exempt from the sales tax laws of another state, if the subsequent sale is in such other state.

The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such property is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the United States government.

2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of amusement, entertainment or recreation, including games or athletic events, shall remit tax on the amount paid for admissions or seating accommodations[, or fees paid] to[, or in] such place of amusement, entertainment or recreation. Any subsequent sale of such admissions or seating accommodations shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such admissions or seating accommodations is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the place of amusement, entertainment, or recreation to remit tax on that sale. **Such sales under subdivision (2) of subsection 1 of section 144.020 shall include sales of admission tickets and charges and fees for admission to view sporting events, dance performances, theater performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or charges or, fees paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030. Such sales shall not include the amount paid that results in the first opportunity to purchase or decline tickets for admission to events, but does not itself result in admission.**

3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public shall remit tax on the amount of sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that sale.

4. The provisions of this section are intended to reject and abrogate earlier case law interpretations of the state's sales and use tax law with regard to sales for resale as extended in *Music City Centre Management, LLC v. Director of Revenue*, 295 S.W.3d 465, (Mo. 2009) and *ICC Management, Inc. v. Director of Revenue*, 290 S.W.3d 699, (Mo. 2009).

The provisions of this section are intended to clarify the exemption or exclusion of purchases for resale from sales and use taxes as originally enacted in this chapter.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled under the laws of the state of Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to four percent of the amount paid for admission **tickets** and [seating accommodations, or] **charges and fees** [paid] to[, or in any place of amusement, entertainment or recreation, games and athletic events] **view sporting events, dance performances, theater performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030. Such sales shall not include the amount paid that results in the first opportunity to purchase or decline tickets for admission to events, but does not itself result in admission;**

(3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made by telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer services shall not be considered as amounts paid for telecommunications services;

(5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

(6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public;

(7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of "sale at retail" or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

(9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which

are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words "This ticket is subject to a sales tax."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Representative Keeney assumed the Chair.

On motion of Representative Burlison, **House Amendment No. 3** was adopted.

Representative Leara offered **House Amendment No. 4**.

*House Amendment No. 4*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the following words, "a commission to study state tax policy" and inserting in lieu thereof the word, "taxation"; and

Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the following:

"94.360. 1. The council of any incorporated town or city in this state having a special charter and which contains not more than thirty thousand inhabitants may by ordinance levy and collect a license tax on wholesale houses, auctioneers, architects, druggists, grocers, banks, brokers, wholesale merchants, merchants of all kinds, confectioners, delivery trucks, ice trucks, transfer trucks, laundry wagons, milk wagons, merchant delivery companies, cigar and tobacco stands, hay scales, wood dealers, coal dealers, coal distributors, coal truckers, lumber dealers, real estate agents, loan companies, abstracters, abstract agencies, loan agents, collection agencies, undertakers, public buildings, office buildings, public halls, public grounds, concerts, photographers in office or upon streets, canvassers, artists, drummers, patent right dealers, insurance companies, insurance agents, taverns, hotels, rooming houses, boarding houses, sanitariums, hospitals, health schools, telephone companies, street contractors, paperhanger contractors, painting contractors, plastering contractors, and all subcontractors, flour mills, express company agencies, opticians, wagons, buggies, carriages, tanners, barbers, barbershops, hairdressers, hair dressing shops, whether conducted in connection with other business or separate, beauty parlors, tailors, florists, nursery stock agents, bookbinders, monument dealers, and agencies, manufacturing agents, shoe cobbler shops, storage warehouses, shoe shining parlors, job printing plants, outdoor advertising, ready-to-wear clothing agencies, tailor-made clothing agencies, sewing machine agencies, piano and organ dealers and agents, foreign coffee and tea dealers, and agents or all other vocations whatsoever, and fix the rate of carriage of persons and wagonage, drayage and cartage of property; and may levy and collect a license tax and regulate hawkers, peddlers, pawnbrokers, restaurants, butchers, wholesale butchers, bathhouses and masseurs, lunch stands, lunch counters, lunch wagons, soft drink and ice cream stands and vendors, ice cream parlors, peanut and popcorn stands, and stands of every kind, hucksters, opera houses, moving picture shows, private parks, public lectures, public meetings, baseball parks, horse and cattle dealers, stockyards, wagon yards, auto yards, oil stations, wholesale and retail inspectors, gaugers, mercantile agents, manufacturing and other corporations, or institutions, machine shops, blacksmith shops, radio repair shops, foundries, sewer contractors, building contractors, stone contractors, sidewalk contractors, bridge contractors, plumbing contractors, brick contractors, cement contractors, and all subcontractors, street railroad cars, gas companies, light companies, power companies, and water companies, laundries, laundry agencies, rug and carpet cleaners, linen supply rental service, conditioning and renting for use, bed linen, table linen, towels, rugs, uniform aprons, coats, caps, coveralls, chair covers, automobile seat covers or any other items, ice plants and ice plant agencies, ice dealers, omnibuses, automobiles, automobile trailers, tractors, carts, drays, milk wagons, laundry wagons, delivery wagons, transfer and job wagons, ice wagons, and all other vehicles, traveling and auction stores, plumbers, pressing establishments, installment houses and agencies, produce and poultry dealers, feather renovators, baker and bakeries, bakery delivery wagons, and delivery autos, bottling works, dye works, cleaning establishments, sand plants, steamfitters, corn doctors, chiropodists, hackmen, taxicabs, buses, draymen, omnibus drivers, porters, dairies, and regulate the same, and all other pursuing like occupations; and may levy and collect a license tax, regulate, restrain, prohibit and suppress ordinaries, money brokers, money changers, intelligence and employment offices, and agencies, public masquerades, balls, street exhibitions, dance halls, fortune tellers, pistol galleries, shooting galleries, palmists,

private venereal hospitals, museums, menageries, equestrian performances, fluoroscopic views, picture shows, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, bowling alleys, billiard tables, pool and other tables, miniature golf courses, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, amusement parks, and the sale of unclaimed goods by express companies or common carriers, auto wrecking shops, bill posters, junk dealers, porters, carnival and street fairs, circuses and shows for parade and exhibition, or both, skating rinks and runners, and solicitors for steamboats, cars, stages, taxicabs, hotels, rooming houses, boarding houses, bathhouses, masseurs, hospitals, sanitariums, health schools, and all other pursuing like occupations.

**2. Notwithstanding any other law to the contrary, the total license taxes, including those authorized under sections 94.360 and 94.270, imposed upon hotels or motels levied by any city may not exceed one-eighth of one percent of a hotel's or motel's gross revenue or the tax rate imposed on hotels and motels as of May 1, 2015, whichever is higher. The provisions of this section shall not apply to any tax levied in compliance with subsection 7 of section 94.270 or to any tax levied under section 92.045.";** and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Leara, **House Amendment No. 4** was adopted.

Representative McGaugh offered **House Amendment No. 5**.

*House Amendment No. 5*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words, "a commission to study state tax policy" and inserting in lieu thereof the word, "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting immediately after said line the following:

"144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

(1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to 281.310) which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

(2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;

(3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;

(4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public highway" shall have the meaning as ascribed in section 390.020;

(5) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the recovery of materials into a usable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials within a manufacturing process or the use of a product previously recovered. The material recovery processing plant shall qualify under the provisions of this section regardless of ownership of the material being recovered;

(6) Machinery and equipment, and parts and the materials and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption;

(7) Tangible personal property which is used exclusively in the manufacturing, processing, modification or assembling of products sold to the United States government or to any agency of the United States government;

(8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

(9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public;

(10) The rentals of films, records or any type of sound or picture transcriptions for public commercial display;

(11) Pumping machinery and equipment used to propel products delivered by pipelines engaged as common carriers;

(12) Railroad rolling stock for use in transporting persons or property in interstate commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more or trailers used by common carriers, as defined in section 390.020, in the transportation of persons or property;

(13) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

(14) Anodes which are used or consumed in manufacturing, processing, compounding, mining, producing or fabricating and which have a useful life of less than one year;

(15) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(16) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(17) Tangible personal property purchased by a rural water district;

(18) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

(19) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

(20) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities;

(21) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (20) of this subsection or any institution of higher education supported by public funds, and all sales made to a state relief agency in the exercise of relief functions and activities;

(22) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(23) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of **flooring and bedding** used in the **breeding of livestock or the** production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding

livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:

(a) Used exclusively for agricultural purposes;

(b) Used on land owned or leased for the purpose of producing farm products; and

(c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(24) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:

(a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

(25) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;

(26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such excise taxes;

(27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such river;

(28) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency as provided pursuant to the compact;

(29) Computers, computer software and computer security systems purchased for use by architectural or engineering firms headquartered in this state. For the purposes of this subdivision, "headquartered in this state" means the office for the administrative management of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

(30) All livestock sales when either the seller is engaged in the growing, producing or feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or leasing of such livestock;

(31) All sales of barges which are to be used primarily in the transportation of property or cargo on interstate waterways;

(32) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities which are ultimately consumed in connection with the manufacturing of cellular glass products or in any material recovery processing plant as defined in subdivision (5) of this subsection;

(33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or herbicides used in the production of crops, aquaculture, livestock or poultry;

(34) Tangible personal property and utilities purchased for use or consumption directly or exclusively in the research and development of agricultural/biotechnology and plant genomics products and prescription pharmaceuticals consumed by humans or animals;

(35) All sales of grain bins for storage of grain for resale;

(36) All sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, and licensed pursuant to sections 273.325 to 273.357;

(37) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the following:

(a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or

(b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;

(38) All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

(39) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member institution participating in the event;

(40) All purchases by a sports complex authority created under section 64.920, and all sales of utilities by such authority at the authority's cost that are consumed in connection with the operation of a sports complex leased to a professional sports team;

(41) All materials, replacement parts, and equipment purchased for use directly upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

(42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar places of business for use in the normal course of business and money received by a shooting range or similar places of business from patrons and held by a shooting range or similar place of business for redistribution to patrons at the conclusion of a shooting event.

3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be null and void unless it is specifically approved by a majority vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same ownership relationship to the vendor as a corporation that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

144.063. In addition to the exemptions granted under this chapter, there shall also be specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525,

sections 144.600 to 144.761, or section 238.235, all sales of fencing **and animal and livestock enclosure** materials used for agricultural purposes, and the purchase of motor fuel, as defined in section 142.800, therefor which is used for agricultural purposes."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative McGaugh, **House Amendment No. 5** was adopted.

Representative Berry offered **House Amendment No. 6**.

*House Amendment No. 6*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Lines 2 and 3 of the Title, by deleting the words "a commission to study state tax policy" and inserting in lieu thereof the word "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after said line the following:

**"144.058. In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and sections 144.600 to 144.761 and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and sections 144.600 to 144.761, electrical energy and gas, whether natural, artificial, or propane; water, coal, and energy sources; chemicals, machinery, equipment, parts, and materials used or consumed in connection with or to facilitate the generation, transmission, distribution, sale, or furnishing of electricity for light, heat, or power; and any conduits, ducts, or other devices, materials, apparatus, or property for containing, holding, or carrying conductors used or to be used for the transmission of electricity for light, heat, or power service to customers. The exemptions granted in this section shall not apply to local sales taxes as defined in section 32.085 and the provisions of this section shall be in addition to any other sales or use tax exemption provided by law.";** and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Representative Richardson moved the previous question.

Which motion was adopted by the following vote:

AYES: 107

Alferman	Allen	Anderson	Andrews	Austin
Bahr	Barnes	Basye	Beard	Bernskoetter
Berry	Black	Brown 57	Brown 94	Burlison
Chipman	Cierpiot	Conway 104	Cookson	Corlew
Cornejo	Crawford	Cross	Curtman	Davis
Dogan	Dohrman	Dugger	Eggleston	English
Entlicher	Fitzpatrick	Fitzwater 144	Fitzwater 49	Flanigan
Fraker	Franklin	Frederick	Gannon	Gosen
Haefner	Hansen	Hicks	Higdon	Hill
Hinson	Hough	Houghton	Hubrecht	Hurst
Johnson	Jones	Justus	Keeney	Kelley
King	Koenig	Kolkmeier	Korman	Lair
Lant	Lauer	Leara	Lichtenegger	Love
Lynch	Mathews	McCaherty	McGaugh	Messenger
Miller	Moon	Morris	Muntzel	Neely
Parkinson	Pfautsch	Phillips	Pietzman	Pike
Pogue	Redmon	Rehder	Reiboldt	Remole
Rhoads	Richardson	Roden	Roeber	Ross
Rowden	Rowland	Ruth	Shaul	Shumake

Sommer	Spencer	Swan	Taylor	Vescovo
Walker	White	Wiemann	Wilson	Wood
Zerr	Mr. Speaker			

NOES: 042

Adams	Anders	Arthur	Burns	Butler
Carpenter	Colona	Conway 10	Curtis	Dunn
Ellington	Gardner	Green	Harris	Hubbard
Kendrick	Kirkton	Kratky	LaFaver	Lavender
Marshall	May	McCann Beatty	McCreery	McDonald
McManus	McNeil	Meredith	Mitten	Montecillo
Morgan	Newman	Nichols	Norr	Otto
Pace	Peters	Pierson	Runions	Smith
Walton Gray	Webber			

PRESENT: 000

ABSENT WITH LEAVE: 013

Bondon	Brattin	Engler	Haahr	Hoskins
Hummel	Kidd	McDaniel	Mims	Rizzo
Rone	Shull	Solon		

VACANCIES: 001

**SS SCS SB 15, as amended, with House Amendment No. 6, pending,** was laid over.

Speaker Diehl resumed the Chair.

### **APPOINTMENT OF CONFERENCE COMMITTEES**

The Speaker appointed the following Conference Committees to act with like committees from the Senate on the following bills:

**SS SCS HB 556:** Representatives Wood, Franklin, Lant, Kirkton, and Meredith

**HCS SCS SB 326:** Representatives Fraker, Hinson, Alferman, Webber, and Newman

Representative Keeney resumed the Chair.

### **THIRD READING OF SENATE BILLS**

**SS SCS SB 15, as amended, with House Amendment No. 6, pending,** relating to a commission to study state tax policy, was again taken up by Representative Koenig.

On motion of Representative Berry, **House Amendment No. 6** was adopted.

Representative Hinson offered **House Amendment No. 7**.

*House Amendment No. 7*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, Lines 2 and 3 of the Title, by deleting the words "a commission to study state tax liability"; and inserting in lieu thereof the words "taxation"; and

Further amend said bill, Page 1, Section A, Line 2, by inserting after said line the following:

"52.260. The collector in counties not having township organization shall collect on behalf of the county the following fees for collecting all state, county, bridge, road, school, back and delinquent, and all other local taxes, including merchants', manufacturers' and liquor and beer licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the county general fund:

(1) In all counties wherein the total amount levied for any one year exceeds two hundred and fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two and one-half percent on the amount collected;

(2) In all counties wherein the total amount levied for any one year exceeds three hundred and fifty thousand dollars and is less than [two] **three** million dollars, a fee of two and one-half percent on the first three hundred and fifty thousand dollars collected and one percent on whatever amount may be collected over three hundred and fifty thousand dollars;

(3) In all counties wherein the total amount levied for any one year exceeds [two] **three** million dollars, a fee of one percent on the amounts collected.

108.280. **1.** Nothing contained in sections 108.240 to 108.300 shall prevent any county commission, city council, board of aldermen, board of trustees of any incorporated village, board of directors of any school district, board of supervisors of any drainage or levee district, or board of commissioners of any special road district, or other authority from levying a larger tax for the payment of maturing bonds[, or from applying other means to such purpose]. **Except as provided in subsection 2 of this section, the levy rate shall be set at the rate needed to meet the obligation of the bond payment and may be adjusted solely to meet such obligation.** It shall be the duty of the treasurer of such county, city, village, township, school district, drainage district or levee district, special or common road district, to certify, at least once in every fiscal year, to the state auditor the several amounts and numbers of bonds and coupons by him or through him redeemed, of his respective county, city, village, township, school district, drainage district, levee district, common or special road district, as the case may be, and he shall return such bonds and coupons, properly cancelled, to prevent their reissue, to the maker thereof, and the state shall not be deemed in any manner liable on account of any such bonds or coupons.

**2. Notwithstanding the provisions of subsection 1 of this section, the levy rate set by any drainage or levee district for the payment of bonds shall be set at a rate determined by the board of supervisors in accordance with the provisions of chapters 242, 245, and 246."**; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Representative Rehder offered **House Amendment No. 1 to House Amendment No. 7.**

*House Amendment No. 1*

*to*

*House Amendment No. 7*

AMEND House Amendment No. 7 to Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 2, Line 6, by inserting after all of said line the following:

"Further amend said bill, Page 4, Section 136.450, Line 92, by inserting immediately after said line the following:

"245.445. As soon as any levee district shall have been organized, as aforesaid, and in order to defray the expenses of surveys and estimates of levees or other works and costs thereof, maintain and repair the same, and pay such officers, agents, servants and employees as may be entitled to compensation, the said board of directors may order the assessment of a tax on all the lands within the levee district to be benefitted, not to exceed ten mills on the dollar, **except in a county of the third classification without a township form of government and with more than thirty-seven thousand but fewer than forty-one thousand inhabitants and with a city of the fourth classification with more than**

**eight hundred but fewer than nine hundred inhabitants as the county seat the assessment shall not exceed twenty mills on the dollar**, on the valuation of the benefits thereon by reason of the work proposed or completed as returned by the assessor, and such tax may be assessed and levied for each and every year, and from year to year, whenever the board of directors may, from time to time, determine the same to be necessary; and all such taxes shall be a lien upon the lands in such districts until paid. In the event of a buyout of the lands of the district because of flood damage, in whole or in part, it shall be the responsibility of the entity acquiring any land within the district to satisfy in full any outstanding liens against the property acquired at the time of purchase. The amount of any outstanding lien for each parcel of property located within the district shall not exceed the property's proportional liability to the outstanding bond issue. And whenever said board of directors shall have, by resolution, ordered the assessment of a tax, the secretary of the board, under his **or her** official seal, shall cause a certified copy of said order to be transmitted to the clerk of the county commission in which said levee district shall be situated, and in case such levee district shall be situated in two or more counties, then to the clerk of the county commission of each county in which any portion of said district may be situated; and the said tax shall be extended on the tax books of the county on the real estate to be benefitted, situated in said levee district, in the same manner that other taxes are now extended, in a column under the head of "Levee Fund Tax", and shall be collected by the collector of the county in which the real estate is situated on which the tax is levied, at the same time the state and county taxes are collected, and when said tax shall be collected, the collector shall pay the same over to the treasurer of the county in which the greater portion of said levee district lies. All taxes assessed and levied under the provisions of sections 245.285 to 245.545, shall be collected in the same manner as provided by the general revenue law of the state for the collection of state and county revenue. All taxes not collected shall be returned delinquent at the same time and in the same manner as provided by the general revenue laws for the return of delinquent tax lists, and all writs for delinquent taxes assessed and levied, as aforesaid, shall be prosecuted in the name of the state of Missouri, at the same time, in the same manner and with like effect as writs are prosecuted under the general revenue laws of the state relating to the collection of delinquent and back taxes."; and"; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Rehder, **House Amendment No. 1 to House Amendment No. 7** was adopted.

On motion of Representative Berry, **House Amendment No. 7, as amended**, was adopted.

Representative Kelley offered **House Amendment No. 8**.

*House Amendment No. 8*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, Lines 2 and 3 of the Title, by deleting the words "a commission to study state tax liability"; and inserting in lieu thereof the words "taxation"; and

Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said line the following:

**"135.760. 1. This section shall be known and may be cited as the "Missouri Earned Income Tax Credit Act".**

**2. For all taxable years beginning on or after January 1, 2015, a resident individual who is allowed a federal earned income tax credit under Section 32 of the Internal Revenue Code of 1986, as amended, shall be allowed a credit against the tax otherwise due under chapter 143, not including sections 143.191 to 143.265, in an amount equal to twenty percent of the allowable federal earned income tax credit. The tax credit allowed by this section shall be claimed by such individual at the time such individual files a return and shall be applied against the income tax liability imposed by chapter 143 after reduction for all other credits allowed thereon. For taxpayers whose filing status is married filing separately, such taxpayers may elect to apply the tax credit to the income tax liability of either taxpayer, or may elect to apply the tax credit evenly to the income tax liability of each spouse. If the amount of the credit exceeds the tax liability, the difference shall not be refunded to the taxpayer.**

**3. Notwithstanding the provision of subsection 4 of section 32.057, the department of revenue or any duly authorized employee or agent shall determine whether any taxpayer filing a report or return with the department of revenue who has not applied for the credit allowed under this section may qualify for the credit, and shall notify any qualified claimant of the claimant's potential eligibility, if the department determines such potential eligibility**

exists. In making a determination of eligibility under this section, the department shall use any appropriate and available data including, but not limited to, data available from the Internal Revenue Service, the U.S. Department of Treasury, and state income tax returns from previous tax years.

4. The department shall prepare an annual report containing statistical information regarding the tax credits issued under this section for the previous tax year, including the total amount of revenue expended on the earned income tax credit, the number of credits claimed, and the average value of the credits issued to taxpayers whose earned income falls within various income ranges determined by the department.

5. The department shall contract with one or more nonprofit groups to provide notice of the earned income tax credit to eligible taxpayers. The department shall require evidence of the effectiveness of the nonprofit group, the connection with the community in which the group operates, and the ability to contact taxpayers that are unlikely to claim the federal earned income tax credit including, but not limited to, non-English speakers, elderly, tenants, and very low-income taxpayers who do not file tax returns annually. The department shall give preference to nonprofit groups with members in low- and moderate-income areas, nonprofit groups with at least fifty-one percent of the board of directors having low- to moderate-incomes and residents of target communities, and to nonprofit groups that have a record of effective door-to-door outreach for similar community projects.

6. The director of the department of revenue shall promulgate rules and regulations to administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2015, shall be invalid and void.

7. Under section 23.253 of the Missouri sunset act:

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

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

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

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Kelley, **House Amendment No. 8** was adopted.

Representative Cross offered **House Amendment No. 9**.

*House Amendment No. 9*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words "a commission to study state tax policy" and inserting in lieu thereof the word "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

"621.035. 1. Each administrative hearing commissioner shall have authority to exercise all powers granted to the administrative hearing commission without the concurrence of any other commissioner, except with respect to the rulemaking powers, in which all commissioners must concur. The method of assignment of petitions, appeals or other cases may be determined by rule or other agreement between the commissioners. Formal procedural requirements shall not be required of any complaint filed pursuant to any provision of law relating to the administrative hearing commission, and substantial compliance with the requirements of the law relating to the administrative hearing commission shall be deemed sufficient; however, all testimony in any hearing shall be under oath and an administrative hearing commissioner may administer oaths or affirmations to any witness. It shall not be necessary for a person to be represented by counsel in order to institute any such proceeding, and the administrative hearing commission shall adopt rules and procedures which shall facilitate the filing and processing of such complaints without formal representation. The administrative

hearing commission may stay or suspend any action of an administrative agency pending the commission's findings and determination in the cause. The administrative hearing commission may condition the issuance of such order upon the posting of bond or other security in such amount as the commission deems necessary to adequately protect the public interest.

**2. Notwithstanding any provision of law to the contrary, in matters before the administrative hearing commission relating to the assessment or reassessment of taxes or any other tax-related matter, an individual may be represented by the individual's tax preparer, enrolled agent, or certified public accountant.";** and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Cross, **House Amendment No. 9** was adopted.

Representative Dohrman offered **House Amendment No. 10**.

*House Amendment No. 10*

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2 and 3, by deleting the words "a commission to study state tax policy" and inserting in lieu thereof the word "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting immediately after all of said section and line the following:

**"137.018. 1. As used in this section, the term "merchandise" shall include short term rentals of equipment and other merchandise offered for short term rentals by rental companies under 532412 or 532210 of the 2012 edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget, which will subsequently or ultimately sell such merchandise or equipment. As used in this section, the term "short term rental" shall mean rentals for a period of less than three hundred sixty-five consecutive days, for an undefined period, or under an open-ended contract.**

**2. For the purposes of article X, section 6 of the Constitution of Missouri, all merchandise held or owned by a merchant whether or not currently subject to a short term rental and which will subsequently or ultimately be sold shall be considered inventory and exempt from ad valorem taxes.**

**137.081. For purposes of assessment under this chapter, any new political subdivision that is created by approval of the voters before July first of any assessment year shall be considered effective for assessment purposes upon certification of such vote. If the new political subdivision is created by approval of the voters on or after July first of the current assessment year, the new political subdivision shall be considered effective for assessment purposes in the following assessment year.";** and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

On motion of Representative Dohrman, **House Amendment No. 10** was adopted.

Representative Richardson moved the previous question.

Which motion was adopted by the following vote:

AYES: 105

Alferman	Allen	Anderson	Andrews	Austin
Bahr	Barnes	Basye	Beard	Bernskoetter
Berry	Black	Bondon	Brown 57	Brown 94
Burlison	Chipman	Cierpiot	Conway 104	Cookson
Corlew	Cornejo	Crawford	Cross	Curtman
Davis	Dogan	Dohrman	Dugger	Eggleston
Engler	Entlicher	Fitzpatrick	Fitzwater 49	Fraker

Franklin	Frederick	Gannon	Gosen	Haefner
Hansen	Hicks	Higdon	Hill	Hinson
Hough	Houghton	Hubrecht	Hurst	Johnson
Jones	Justus	Keeney	Kelley	Kidd
King	Koenig	Kolkmeier	Korman	Lair
Lant	Lichtenegger	Love	Lynch	Mathews
McDaniel	McGaugh	Messenger	Miller	Moon
Morris	Muntzel	Neely	Parkinson	Pfautsch
Phillips	Pietzman	Pike	Pogue	Redmon
Rehder	Reiboldt	Remole	Richardson	Roden
Roeber	Rone	Ross	Rowden	Rowland
Ruth	Shaul	Shumake	Solon	Sommer
Spencer	Swan	Taylor	Vescovo	Walker
White	Wiemann	Wilson	Zerr	Mr. Speaker

NOES: 044

Adams	Anders	Arthur	Burns	Butler
Carpenter	Colona	Conway 10	Curtis	Dunn
Ellington	Gardner	Green	Harris	Hubbard
Hummel	Kendrick	Kirkton	Kratky	LaFaver
Lavender	Marshall	May	McCann Beatty	McCreery
McDonald	McManus	McNeil	Meredith	Mitten
Montecillo	Morgan	Newman	Nichols	Norr
Otto	Pace	Peters	Pierson	Rizzo
Runions	Smith	Walton Gray	Webber	

PRESENT: 000

ABSENT WITH LEAVE: 013

Brattin	English	Fitzwater 144	Flanigan	Haahr
Hoskins	Lauer	Leara	McCaherty	Mims
Rhoads	Shull	Wood		

VACANCIES: 001

On motion of Representative Koenig, **SS SCS SB 15, as amended**, was read the third time and passed by the following vote:

AYES: 085

Alferman	Anderson	Andrews	Austin	Bahr
Bernskoetter	Berry	Black	Brattin	Brown 57
Chipman	Cierpiot	Conway 104	Cookson	Corlew
Cornejo	Crawford	Cross	Curtman	Davis
Dogan	Dohrman	Dugger	Entlicher	Fitzpatrick
Fitzwater 144	Fitzwater 49	Fraker	Franklin	Frederick
Gosen	Haefner	Hansen	Hill	Hinson
Hoskins	Hough	Houghton	Hubrecht	Johnson
Justus	Keeney	Kelley	King	Koenig
Kolkmeier	LaFaver	Lair	Lant	Lichtenegger
Love	Lynch	Mathews	McGaugh	Miller
Morris	Muntzel	Neely	Parkinson	Pfautsch
Pietzman	Pike	Redmon	Rehder	Reiboldt
Remole	Richardson	Roden	Roeber	Rone
Ross	Rowden	Rowland	Shaul	Shumake

2802 *Journal of the House*

Solon	Spencer	Swan	Taylor	Vescovo
Walker	Wiemann	Wilson	Wood	Mr. Speaker

NOES: 066

Adams	Allen	Anders	Arthur	Barnes
Basye	Beard	Bondon	Brown 94	Burns
Butler	Carpenter	Colona	Conway 10	Curtis
Dunn	Eggleston	Ellington	English	Gannon
Gardner	Green	Harris	Hicks	Higdon
Hubbard	Hummel	Hurst	Kendrick	Kidd
Kirkton	Korman	Kratky	Lavender	Marshall
May	McCann Beatty	McCreery	McDaniel	McDonald
McManus	McNeil	Meredith	Messenger	Mitten
Montecillo	Moon	Morgan	Newman	Nichols
Norr	Otto	Pace	Peters	Phillips
Pierson	Pogue	Rizzo	Runions	Ruth
Smith	Sommer	Walton Gray	Webber	White
Zerr				

PRESENT: 000

ABSENT WITH LEAVE: 011

Burlison	Engler	Flanigan	Haahr	Jones
Lauer	Leara	McCaherty	Mims	Rhoads
Shull				

VACANCIES: 001

Representative Keeney declared the bill passed.

The emergency clause was defeated by the following vote:

AYES: 003

Lant	McDaniel	Parkinson
------	----------	-----------

NOES: 150

Adams	Alferman	Allen	Anders	Anderson
Andrews	Arthur	Austin	Bahr	Barnes
Basye	Beard	Bernskoetter	Berry	Black
Bondon	Brattin	Brown 57	Brown 94	Burns
Butler	Carpenter	Chipman	Cierpiot	Colona
Conway 10	Conway 104	Cookson	Corlew	Cornejo
Crawford	Cross	Curtis	Curtman	Davis
Dogan	Dohrman	Dugger	Dunn	Eggleston
Ellington	Engler	English	Entlicher	Fitzpatrick
Fitzwater 144	Fitzwater 49	Flanigan	Fraker	Franklin
Frederick	Gannon	Gardner	Gosen	Green
Haefner	Hansen	Harris	Hicks	Higdon
Hill	Hinson	Hough	Houghton	Hubrecht
Hummel	Hurst	Johnson	Jones	Justus
Keeney	Kelley	Kendrick	Kidd	King
Kirkton	Koenig	Kolkmeier	Korman	Kratky
LaFaver	Lair	Lavender	Leara	Lichtenegger

Love	Lynch	Marshall	Mathews	May
McCann Beatty	McCreery	McDonald	McGaugh	McManus
McNeil	Meredith	Messenger	Miller	Mitten
Montecillo	Moon	Morgan	Morris	Muntzel
Neely	Newman	Nichols	Norr	Otto
Pace	Peters	Pfautsch	Phillips	Pierson
Pietzman	Pike	Pogue	Redmon	Rehder
Reiboldt	Remole	Richardson	Rizzo	Roden
Roeber	Rone	Ross	Rowden	Rowland
Runions	Ruth	Shaul	Shumake	Smith
Solon	Sommer	Spencer	Swan	Taylor
Vescovo	Walker	Walton Gray	Webber	White
Wiemann	Wilson	Wood	Zerr	Mr. Speaker

PRESENT: 000

ABSENT WITH LEAVE: 009

Burlison	Haahr	Hoskins	Hubbard	Lauer
McCaherty	Mims	Rhoads	Shull	

VACANCIES: 001

## REFERRAL OF SENATE BILLS

The following Senate Bills were referred to the Committee indicated:

**HCS SCS SB 10** - Fiscal Review  
**HCS SS SCS SBs 63 & 111** - Fiscal Review  
**HCS SB 141** - Fiscal Review  
**SS SCS SB 145** - Fiscal Review  
**HCS SB 200** - Fiscal Review  
**HCS SS SB 373** - Fiscal Review  
**HCS SB 392** - Fiscal Review  
**HCS SS SB 457** - Fiscal Review  
**HCS SS SB 476** - Fiscal Review

## COMMITTEE REPORTS

**Select Committee on Commerce**, Chairman Zerr reporting:

Mr. Speaker: Your Select Committee on Commerce, to which was referred **SCR 13**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Select Committee on Commerce, to which was referred **SCR 35**, begs leave to report it has examined the same and recommends that it **Do Pass**.

**Select Committee on Education**, Chairman Lair reporting:

Mr. Speaker: Your Select Committee on Education, to which was referred **HB 653**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Select Committee on Education, to which was referred **HB 957**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Select Committee on Education, to which was referred **HB 1092**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Select Committee on Education, to which was referred **SCS SB 93**, begs leave to report it has examined the same and recommends that it **Do Pass**.

Mr. Speaker: Your Select Committee on Education, to which was referred **SS SB 366**, begs leave to report it has examined the same and recommends that it **Do Pass**.

**Select Committee on Financial Institutions and Taxation**, Chairman Dugger reporting:

Mr. Speaker: Your Select Committee on Financial Institutions and Taxation, to which was referred **SB 488**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute**.

**Committee on Fiscal Review**, Chairman Allen reporting:

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **HCS SCS SB 10**, begs leave to report it has examined the same and recommends that it **Do Pass**.

**Select Committee on General Laws**, Chairman Jones reporting:

Mr. Speaker: Your Select Committee on General Laws, to which was referred **HB 939**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute**.

Mr. Speaker: Your Select Committee on General Laws, to which was referred **SCS SB 107, with House Committee Amendment No. 1, House Committee Amendment No. 2, House Committee Amendment No. 3, House Committee Amendment No. 4, House Committee Amendment No. 5, House Committee Amendment No. 6, House Committee Amendment No. 7, House Committee Amendment No. 8 and House Committee Amendment No. 9**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute**.

**Select Committee on Social Services**, Chairman Allen reporting:

Mr. Speaker: Your Select Committee on Social Services, to which was referred **HB 1077, with House Committee Amendment No. 1**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute**.

Mr. Speaker: Your Select Committee on Social Services, to which was referred **SCS SB 197**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute**.

Mr. Speaker: Your Select Committee on Social Services, to which was referred **SB 533, with House Committee Amendment No. 1** and **House Committee Amendment No. 2**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute**.

### **RECESS**

On motion of Representative Richardson, the House recessed until 5:30 p.m. for the distribution of conference committee reports and then will stand adjourned until 10:00 a.m., Tuesday, May 12, 2015.

### **ADJOURNMENT**

Pursuant to the motion of Representative Richardson, the House adjourned until 10:00 a.m., Tuesday, May 12, 2015.

### **COMMITTEE HEARINGS**

#### **CHILDREN AND FAMILIES**

Tuesday, May 12, 2015, 12:00 Noon or Upon Morning Recess, whichever is later, House Hearing Room 1.

Executive session may be held on any matter referred to the committee.

For informational purposes -Missouri KIDS COUNT presentation. The Select Committee on Social Services and the Committee on Elementary and Secondary Education members have been invited.

#### **FISCAL REVIEW**

Tuesday, May 12, 2015, 8:15 AM, South Gallery.

Executive session may be held on any matter referred to the committee.

Executive session on bill(s) referred to the committee.

#### **FISCAL REVIEW**

Wednesday, May 13, 2015, 8:15 AM, South Gallery.

Executive session may be held on any matter referred to the committee.

Executive session on bill(s) referred to the committee.

#### **FISCAL REVIEW**

Thursday, May 14, 2015, 8:15 AM, South Gallery.

Executive session may be held on any matter referred to the committee.

Executive session on bill(s) referred to the committee.

#### **FISCAL REVIEW**

Friday, May 15, 2015, 8:15 AM, South Gallery.

Executive session may be held on any matter referred to the committee.

Executive session on bill(s) referred to the committee.

**JOINT COMMITTEE ON LEGISLATIVE RESEARCH**

Tuesday, May 12, 2015, 1:00 PM, House Hearing Room 3.

Executive session may be held on any matter referred to the committee.

Quarterly Business Meeting.

**SELECT COMMITTEE ON BUDGET**

Tuesday, May 12, 2015, 8:15 AM, House Hearing Room 3.

Executive session may be held on any matter referred to the committee.

Tax Credit Review.

**SELECT COMMITTEE ON GENERAL LAWS**

Tuesday, May 12, 2015, Upon Conclusion of Morning Session or 1:15 PM, whichever is last, South Gallery.

Executive session will be held: SCR 38

Executive session may be held on any matter referred to the committee.

**HOUSE CALENDAR**

SIXTY-EIGHTH DAY, TUESDAY, MAY 12, 2015

**HOUSE JOINT RESOLUTIONS FOR PERFECTION**

HJR 9 - Burlison

HJR 4 - Haahr

**HOUSE BILLS FOR PERFECTION**

HCS HB 138 - Reiboldt

HCS HB 181 - Haahr

HCS HB 497 - Austin

HCS HB 203 - Curtman

HB 793, HA 1 to HA 1, HA 1, pending - Rizzo

HCS HB 321 - Jones

HCS HB 339 - McGaugh

HCS HB 550 - Wood

HCS HB 655 - Love

HB 676 - Rowden

HCS HB 965 - Allen

HCS HB 356 - Jones

HCS HB 624 - Franklin

HCS HB 654 - Allen

HCS HB 770 - Jones

HCS HB 461 - Bahr

HCS HB 520 - Hicks

HCS HB 540 - Johnson

HB 739 - McCann Beatty

HCS HB 955 - Ross

HCS HB 547 - Allen  
HB 981 - Rowden  
HCS HB 67 - Dugger  
HB 702 - Higdon  
HB 761 - Jones  
HB 892 - Shumake  
HCS HB 1091 - Phillips  
HB 464 - Rowden  
HCS HB 760 - Flanigan  
HCS HB 803 - Swan  
HCS HB 921 - Burlison  
HCS HB 1003 - Hummel  
HB 1313 - Rowden  
HB 1324, HCA 1 - Rowden  
HCS HB 956, as amended - Fraker  
HCS HB 165 - Gosen  
HCS HB 697 - Corlew  
HCS HB 1074 - Lant  
HCS HB 1254 - Lichtenegger  
HCS HBs 159 & 570 - Rehder  
HB 195 - Love  
HB 253 - Berry  
HB 257 - Dugger  
HB 285 - White  
HB 1005 - Berry  
HCS HB 1040 - Jones  
HCS HB 1067 - Koenig  
HCS HB 978 - Dogan  
HCS HB 1357 - Corlew  
HCS HB 657, HA 1, pending - Phillips  
HCS HB 1006 - Cross  
HB 1096 - Houghton  
HCS HB 1042 - Korman  
HCS HB 767 - Justus  
HB 1282 - Taylor  
HCS HB 1361 - Mathews

**HOUSE CONCURRENT RESOLUTIONS FOR THIRD READING**

HCR 35 - Reiboldt  
HCR 47 - Korman

**HOUSE JOINT RESOLUTIONS FOR THIRD READING**

HCS HJR 41 - Jones  
HJR 44 - Shumake

**HOUSE BILLS FOR THIRD READING**

HB 582 - Curtis  
HB 928 - Corlew  
HB 411 - Kelley  
HCS HB 781 - Gosen  
HCS HB 1047, (Fiscal Review 4/29/15) - Zerr  
HCS HB 879 - Korman  
HB 1247 - Lant  
HB 854 - Reiboldt  
HCS HB 1331 - Parkinson

**SENATE BILLS FOR THIRD READING**

SB 166 - Curtis  
SB 82 - Frederick  
HCS SB 205 - Gosen  
SB 277 - Peters  
SCS SB 435, HA 1 to HA 1, HA 1, pending - Pierson  
HCS SCS SB 131 - Love  
HCS SB 148, E.C. - Jones  
HCS SCS SB 10 - Allen  
HCS SB 317 - Wiemann  
SCS SB 321 - Lant  
HCS SS SCS SB 354 - Franklin  
HCS SB 369 - Dohrman  
HCS SCS SB 38 - Haahr  
HCS SS SCS SB 87 - Bondon  
HCS SS SCS SBs 63 & 111, (Fiscal Review 5/11/15) - Rehder  
HCS SB 141, (Fiscal Review 5/11/15) - Austin  
SS#3 SCS SB 142 - Ross  
SS SCS SB 145, (Fiscal Review 5/11/15) - Frederick  
HCS SCS SB 197 - Lynch  
HCS SS#2 SCS SBs 199, 417 & 42, E.C. - Cornejo  
HCS SB 200, (Fiscal Review 5/11/15), E.C. - Cornejo  
HCS SS SB 314 - Korman  
HCS SS SB 373, (Fiscal Review 5/11/15) - McDaniel  
HCS SB 392, (Fiscal Review 5/11/15) - Gosen  
HCS SB 405 - Andrews  
HCS SS SB 457, (Fiscal Review 5/11/15) - Morris  
HCS SS SB 476, (Fiscal Review 5/11/15) - Miller  
HCS SB 497 - Korman  
HCS SCS SB 539, E.C. - Franklin

**SENATE CONCURRENT RESOLUTIONS FOR THIRD READING**

SCR 15 - Shull  
SCS SCR 26 - Haahr  
SCR 14 - Cornejo  
SCR 17 - Andrews  
HCS SS SCR 25 - McGaugh  
SCR 29 - Frederick  
SCR 13 - Gannon  
SCR 35 - Brown (094)  
SCR 36 - Hough

**HOUSE BILLS WITH SENATE AMENDMENTS**

HB 629, SA 1 - Leara  
SCS HB 1098 - Crawford  
SCS HCS HB 709, as amended - Gosen  
SCS HB 686, as amended - Hinson  
SS HB 92, as amended - Miller  
SCS HB 1149, as amended - Lauer  
SCS HCS HB 618 - Fraker  
SS SCS HB 522, HB 34, HB 133, HB 134, HB 810, HB 338 & HB 873 - Cookson  
SS HB 616 - Dohrman  
SS SCS HB 799, as amended - Roeber  
SCS HB 1070 - Davis  
SCS HCS HB 613, as amended, E.C. - Crawford

**BILLS CARRYING REQUEST MESSAGES**

HCS SS SCS SB 278, as amended (House refuse further conference/request Senate adopt CCR/pass CCS) - Hinson

**BILLS IN CONFERENCE**

SS#2 SCS SB 11, HA 1, HA 1 HA 2, HA 2, a.a., HA 1 HA 3, HA 3, a.a., & HA 4 - Rowden  
CCR#2 HCS SB 104, as amended - Dugger  
HCS SCS SB 473, as amended, E.C. - Rowland  
CCR#2 HCS SB 254, as amended - Davis  
CCR HCS SB 283, as amended - Leara  
CCR HCS SCS SB 270, as amended - Dugger  
CCR SB 446, HA 1, HA 2, as amended - Davis  
CCR HCS SS SCS SB 67, as amended - Rhoads  
CCR HCS SB 282, as amended - Gosen  
CCR HCS SCS SB 300, as amended - Leara  
CCR HCS SCS SB 172, as amended - Swan  
CCR HCS SS SCS SB 115, as amended, E.C. - Miller  
CCR HCS SCS SB 445, as amended - Miller

CCR#2 HCS SCS SB 152, as amended - Miller  
CCR HCS SB 13, as amended - Spencer  
CCR SCS HB 615 - Dohrman  
CCR HCS SCS SB 35, as amended - Haefner  
CCR HCS SCS SB 210, as amended - Flanigan  
HCS SB 221 - Hinson  
HCS SCS SB 322, as amended, - Engler  
SCS SB 328, HA 1, HA 2 - Lauer  
HCS SCS SB 380, as amended - Lair  
SS SCS HB 556, as amended - Wood  
HCS SCS SB 326, as amended - Fraker

**VETOED HOUSE BILLS**

HB 150 - Fitzpatrick  
CCS SCS HCS HB 10, (Section 10.815, in part) - Flanigan