

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

1 AMEND House Committee Substitute for House Bill Nos. 1542 & 1101, Page 128, Section  
2 144.010, Line 774, by inserting after all of said line the following:

3 "4. Subdivisions (5), (8), (13), (41), (42), and (67) of subsection 1 of this section, defining  
4 alcoholic beverages, bottled water, candy, food and food ingredients, food sold through vending  
5 machines, and prepared food, shall not become effective until such time as any national compact  
6 requiring vendors to collect sales tax uniformly on sales in all states has been adopted by all  
7 states. The director of the department of revenue shall notify the revisor of statutes when such  
8 national compact is adopted by and becomes effective in all states."; and

9  
10 Further amend said bill, page, Section 144.014, Lines 1 to 17, by deleting all of said section and  
11 lines and inserting in lieu thereof the following:

12 "144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October  
13 1, 1997, the tax levied and imposed pursuant to sections 144.010 to 144.525 and sections 144.600  
14 to 144.746 on all retail sales of food shall be at the rate of one percent. The revenue derived from  
15 the one percent rate pursuant to this section shall be deposited by the state treasurer in the school  
16 district trust fund and shall be distributed as provided in section 144.701.

17 2. For the purposes of this section, the term "food" shall include only those products and  
18 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal  
19 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may  
20 be amended hereafter, and shall include food dispensed by or through vending machines. For the  
21 purpose of this section, except for vending machine sales, the term "food" shall not include food  
22 or drink sold by any establishment where the gross receipts derived from the sale of food prepared  
23 by such establishment for immediate consumption on or off the premises of the establishment  
24 constitutes more than eighty percent of the total gross receipts of that establishment, regardless of  
25 whether such prepared food is consumed on the premises of that establishment, including, but not  
26 limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

27 3. (1) Notwithstanding other provisions of law to the contrary, beginning on the effective  
28 date of this subsection, the tax levied and imposed under sections 144.010 to 144.525 and sections  
29 144.600 to 144.746 on all retail sales of food and food ingredients shall be at the rate of one

1 percent. The revenue derived from the one percent rate under this section shall be deposited by  
2 the state treasurer in the school district trust fund and shall be distributed as provided in section  
3 144.701.

4 (2) Except for food sold through vending machines, subdivision (1) of this subsection  
5 shall not apply to food or drink sold by any establishment where the gross receipts derived from  
6 the sale of food prepared by such establishment for immediate consumption on or off the premises  
7 of the establishment constitutes more than eighty percent of the total gross receipts of that  
8 establishment, regardless of whether such prepared food is consumed on the premises of that  
9 establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant,  
10 delicatessen, eating house, or café.

11 (3) This subsection shall not become effective until such time as any national compact  
12 requiring vendors to collect sales tax uniformly on sales in all states has been adopted by all  
13 states. The director of the department of revenue shall notify the revisor of statutes when such  
14 national compact is adopted by and becomes effective in all states. Subsections 1 and 2 of this  
15 section shall expire at such time as this subsection becomes effective."; and

16  
17 Further amend said bill by amending the title, enacting clause, and intersectional references  
18 accordingly.