

HOUSE AMENDMENT NO. ____

TO

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Offered By

1 AMEND House Amendment No. ____ to House Committee Substitute for House Bill No. 1640
2 Page 6 Line 26, by inserting after all of said line the following:

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4 "Further amend said bill, Page 3, Section 136.055, Line 47, by inserting after all of said
5 section and line the following:

6 "144.010. 1. The following words, terms, and phrases when used in sections 144.010 to
7 144.525 have the meanings ascribed to them in this section, except when the context indicates a
8 different meaning:

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

12 (2) "Business" includes any activity engaged in by any person, or caused to be engaged in
13 by him, with the object of gain, benefit or advantage, either direct or indirect, and the
14 classification of which business is of such character as to be subject to the terms of sections
15 144.010 to 144.525. The isolated or occasional sale of tangible personal property, service,
16 substance, or thing, by a person not engaged in such business, does not constitute engaging in
17 business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross
18 receipts from such sales, exclusive of receipts from the sale of tangible personal property by
19 persons which property is sold in the course of the partial or complete liquidation of a household,
20 farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The
21 provisions of this subdivision shall not be construed to make any sale of property which is exempt
22 from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

23 (3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,
24 northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer,
25 captive elk, and captive furbearers held under permit issued by the Missouri department of

1 conservation for hunting purposes. The provisions of this subdivision shall not apply to sales tax
2 on a harvested animal;

3 (4) "Gross receipts", except as provided in section 144.012, means the total amount of the
4 sale price of the sales at retail including any services other than charges incident to the extension
5 of credit that are a part of such sales made by the businesses herein referred to, capable of being
6 valued in money, whether received in money or otherwise; except that, the term "gross receipts"
7 shall not include the sale price of property returned by customers when the full sale price thereof
8 is refunded either in cash or by credit. In determining any tax due under sections 144.010 to
9 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically
10 exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price
11 above mentioned shall be deemed to be the amount received. It shall also include the lease or
12 rental consideration where the right to continuous possession or use of any article of tangible
13 personal property is granted under a lease or contract and such transfer of possession would be
14 taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale
15 were made and considered as a sale of such article, and the tax shall be computed and paid by the
16 lessee upon the rentals paid;

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

21 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the
22 director of revenue to operate as a motor vehicle leasing company. Not all persons renting or
23 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
24 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
25 144.070, as hereinafter provided;

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

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

34 (9) "Research or experimentation activities" are the development of an experimental or
35 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, charges and fees to or in places of amusement, entertainment and recreation, games and athletic events;

(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;

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

5 (g) Registration with the director of revenue of motor vehicles, trailers, boats and
6 outboard motors, regardless of whether the sale took place in this state;

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

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

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

19 (a) Access to the internet, access to interactive computer services or electronic publishing
20 services, except the amount paid for the telecommunications service used to provide such access;

21 (b) Answering services and one-way paging services;

22 (c) Private mobile radio services which are not two-way commercial mobile radio services
23 such as wireless telephone, personal communications services or enhanced specialized mobile
24 radio services as defined pursuant to federal law; or

25 (d) Cable or satellite television or music services; and

26 (15) "Product which is intended to be sold ultimately for final use or consumption" means
27 tangible personal property, or any service that is subject to state or local sales or use taxes, or any
28 tax that is substantially equivalent thereto, in this state or any other state.

29 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other
30 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections
31 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning
32 given it in section 700.010.

33 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".; and";
34 and
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- 1 Further amend said bill by amending the title, enacting clause, and intersectional references
- 2 accordingly.