

SECOND REGULAR SESSION

HOUSE BILL NO. 1375

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SCHAD (Sponsor), CRAWFORD, ENTLICHER, WYATT,
KORMAN, HOUGHTON, HODGES, SHIVELY, CAUTHORN, GUERNSEY, TORPEY, POLLOCK,
HIGDON, DENISON, WELLS AND DUGGER (Co-sponsors).

5167L.01I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 144.010, 265.300, 267.565, and 277.020, RSMo, and to enact in lieu thereof four new sections relating to the designation of deer as livestock.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 144.010, 265.300, 267.565, and 277.020, RSMo, are repealed and
2 four new sections enacted in lieu thereof, to be known as sections 144.010, 265.300, 267.565,
3 and 277.020, to read as follows:

144.010. 1. The following words, terms, and phrases when used in sections 144.010 to
2 144.525 have the meanings ascribed to them in this section, except when the context indicates
3 a different meaning:

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

7 (2) "Business" includes any activity engaged in by any person, or caused to be engaged
8 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the
9 classification of which business is of such character as to be subject to the terms of sections
10 144.010 to 144.525. The isolated or occasional sale of tangible personal property, service,
11 substance, or thing, by a person not engaged in such business, does not constitute engaging in
12 business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross
13 receipts from such sales, exclusive of receipts from the sale of tangible personal property by
14 persons which property is sold in the course of the partial or complete liquidation of a household,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15 farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The
16 provisions of this subdivision shall not be construed to make any sale of property which is
17 exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

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

23 (4) "Gross receipts", except as provided in section 144.012, means the total amount of
24 the sale price of the sales at retail including any services other than charges incident to the
25 extension of credit that are a part of such sales made by the businesses herein referred to, capable
26 of being valued in money, whether received in money or otherwise; except that, the term "gross
27 receipts" shall not include the sale price of property returned by customers when the full sale
28 price thereof is refunded either in cash or by credit. In determining any tax due under sections
29 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be
30 specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the
31 sale price above mentioned shall be deemed to be the amount received. It shall also include the
32 lease or rental consideration where the right to continuous possession or use of any article of
33 tangible personal property is granted under a lease or contract and such transfer of possession
34 would be taxable if outright sale were made and, in such cases, the same shall be taxable as if
35 outright sale were made and considered as a sale of such article, and the tax shall be computed
36 and paid by the lessee upon the rentals paid;

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

41 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the
42 director of revenue to operate as a motor vehicle leasing company. Not all persons renting or
43 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
44 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
45 144.070, as hereinafter provided;

46 (7) "Person" includes any individual, firm, copartnership, joint adventure, association,
47 corporation, municipal or private, and whether organized for profit or not, state, county, political
48 subdivision, state department, commission, board, bureau or agency, except the state
49 transportation department, estate, trust, business trust, receiver or trustee appointed by the state

50 or federal court, syndicate, or any other group or combination acting as a unit, and the plural as
51 well as the singular number;

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

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

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

66 (11) "Sale at retail" means any transfer made by any person engaged in business as
67 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use
68 or consumption and not for resale in any form as tangible personal property, for a valuable
69 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed
70 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,
71 optometrists and veterinarians and used in the practice of their professions shall be deemed to
72 be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,
73 computer output or microfilm or microfiche and computer-assisted photo compositions to a
74 purchaser to enable the purchaser to obtain for his or her own use the desired information
75 contained in such computer printouts, computer output on microfilm or microfiche and
76 computer-assisted photo compositions shall be considered as the sale of a service and not as the
77 sale of tangible personal property. Where necessary to conform to the context of sections
78 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to
79 embrace:

80 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of
81 amusement, entertainment and recreation, games and athletic events;

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

84 (c) Sales of local and long distance telecommunications service to telecommunications
85 subscribers and to others through equipment of telecommunications subscribers for the

86 transmission of messages and conversations, and the sale, rental or leasing of all equipment or
87 services pertaining or incidental thereto;

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

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

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

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

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

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

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

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

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

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

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

118 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other
119 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections
120 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning
121 given it in section 700.010.

- 122 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".
265.300. The following terms as used in sections 265.300 to 265.470, unless the context
2 otherwise indicates, mean:
- 3 (1) "Adulterated", any meat or meat product under one or more of the circumstances
4 listed in Title XXI, Chapter 12, Section 601 of the United States Code as now constituted or
5 hereafter amended;
- 6 (2) "Capable of use as human food", any carcass, or part or product of a carcass, of any
7 animal unless it is denatured or otherwise identified, as required by regulation prescribed by the
8 director, to deter its use as human food, or is naturally inedible by humans;
- 9 (3) "Cold storage warehouse", any place for storing meat or meat products which
10 contains at any one time over two thousand five hundred pounds of meat or meat products
11 belonging to any one private owner other than the owner or operator of the warehouse;
- 12 (4) "Commercial plant", any establishment in which livestock or poultry are slaughtered
13 for transportation or sale as articles of commerce intended for or capable of use for human
14 consumption, or in which meat or meat products are prepared for transportation or sale as articles
15 of commerce, intended for or capable of use for human consumption;
- 16 (5) "Director", the director of the department of agriculture of this state, or his authorized
17 representative;
- 18 (6) "Livestock", cattle, calves, sheep, swine, ratite birds including but not limited to
19 ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk **and**
20 **deer** documented as obtained from a legal source and not from the wild, goats, or horses, other
21 equines, or rabbits raised in confinement for human consumption;
- 22 (7) "Meat", any edible portion of livestock or poultry carcass or part thereof;
- 23 (8) "Meat product", anything containing meat intended for or capable of use for human
24 consumption, which is derived, in whole or in part, from livestock or poultry;
- 25 (9) "Misbranded", any meat or meat product under one or more of the circumstances
26 listed in Title XXI, Chapter 12, Section 601 of the United States Code as now constituted or
27 hereafter amended;
- 28 (10) "Official inspection mark", the symbol prescribed by the director stating that an
29 article was inspected and passed or condemned;
- 30 (11) "Poultry", any domesticated bird intended for human consumption;
- 31 (12) "Prepared", slaughtered, canned, salted, rendered, boned, cut up, or otherwise
32 manufactured or processed;
- 33 (13) "Unwholesome":
34 (a) Processed, prepared, packed or held under unsanitary conditions;

35 (b) Produced in whole or in part from livestock or poultry which has died other than by
36 slaughter.

267.565. Unless the context requires otherwise, as used in sections 267.560 to 267.660,
2 the following terms mean:

3 (1) "Accredited approved veterinarian", a veterinarian who has been accredited by the
4 United States Department of Agriculture and approved by the state department of agriculture and
5 who is duly licensed under the laws of Missouri to engage in the practice of veterinary medicine,
6 or a veterinarian domiciled and practicing veterinary medicine in a state other than Missouri,
7 duly licensed under laws of the state in which he resides, accredited by the United States
8 Department of Agriculture, and approved by the chief livestock sanitary official of that state;

9 (2) "Animal", an animal of the equine, bovine, porcine, ovine, caprine, or species
10 domesticated or semidomesticated;

11 (3) "Approved laboratory", a laboratory approved by the department;

12 (4) "Approved vaccine" or "bacterin", a vaccine or bacterin produced under the license
13 of the United States Department of Agriculture and approved by the department for the
14 immunization of animals against infectious and contagious disease;

15 (5) "Bird", a bird of the avian species;

16 (6) "Certified free herd", a herd of cattle, swine, goats or a flock of sheep or birds which
17 has met the requirements and the conditions set forth in sections 267.560 to 267.660 and as
18 required by the department and as recommended by the United States Department of Agriculture,
19 and for such status for a specific disease and for a herd of cattle, swine, goats or flock of sheep
20 or birds in another state which has met those minimum requirements and conditions under the
21 supervision of the livestock sanitary authority of the state in which said animals or birds are
22 domiciled, and as recommended by the United States Department of Agriculture for such status
23 for a specific disease;

24 (7) "Condition", upon examination of any animal or bird in this state by the state
25 veterinarian or his or her duly authorized representative, the findings of which indicate the
26 presence or suspected presence of a toxin in such animal or bird that warrants further
27 examination or observation for confirmation of the presence or nonpresence of such toxin;

28 (8) "Department" or "department of agriculture", the department of agriculture of the
29 state of Missouri, and when by this law the said department of agriculture is charged to perform
30 a duty, it shall be understood to authorize the performance of such duty by the director of
31 agriculture of the state of Missouri, or by the state veterinarian of the state of Missouri or his duly
32 authorized deputies acting under the supervision of the director of agriculture;

33 (9) "Holding period", restriction of movement of animals or birds into or out of a
34 premise under such terms and conditions as may be designated by order of the state veterinarian

35 or his or her duly authorized representative prior to confirmation of a contagious disease or
36 condition;

37 (10) "Infected animal" or "infected bird", an animal or bird which shows a positive
38 reaction to any recognized serological test or growth on culture or any other recognized test for
39 the detection of any disease of livestock or poultry as approved by the department or when
40 clinical symptoms and history justifies designating such animal or bird as being infected with a
41 contagious or infectious disease;

42 (11) "Isolated" or "isolation", a condition in which animals or birds are quarantined to
43 a certain designated premises and quarantined separately and apart from any other animals or
44 birds on adjacent premises;

45 (12) "Licensed market", a market as defined and licensed under chapter 277;

46 (13) "Livestock", horses, cattle, swine, sheep, goats, ratite birds including but not limited
47 to ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk
48 **and deer** documented as obtained from a legal source and not from the wild and raised in
49 confinement for human consumption or animal husbandry, poultry and other domesticated
50 animals or birds;

51 (14) "Official health certificate" is a legal record covering the requirements of the state
52 of Missouri executed on an official form of the standard size from the state of origin and
53 approved by the proper livestock sanitary official of the state of origin or an equivalent form
54 provided by the United States Department of Agriculture and issued by an approved, accredited,
55 licensed, graduate veterinarian;

56 (15) "Public stockyards", any public stockyards located within the state of Missouri and
57 subject to regulations of the United States Department of Agriculture or the Missouri department
58 of agriculture;

59 (16) "Quarantine", a condition in which an animal or bird of any species is restricted in
60 movement to a particular premises under such terms and conditions as may be designated by
61 order of the state veterinarian or his duly authorized deputies;

62 (17) "Traders" or "dealers", any person, firm or corporation engaged in the business of
63 buying, selling or exchange of livestock on any basis other than on a commission basis at any
64 sale pen, concentration point, farm, truck or other conveyance including persons, firms or
65 corporations employed as an agent of the vendor or purchaser excluding public stockyards under
66 federal supervision or markets licensed under sections 267.560 to 267.660 and under the
67 supervision of the department, breed association sales or any private farm sale.

277.020. The following terms as used in this chapter mean:

2 (1) "Livestock", cattle, swine, sheep, ratite birds including but not limited to ostrich and
3 emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk **and deer**

4 documented as obtained from a legal source and not from the wild and raised in confinement for
5 human consumption or animal husbandry, goats and poultry, equine and exotic animals;

6 (2) "Livestock market", a place of business or place where livestock is concentrated for
7 the purpose of sale, exchange or trade made at regular or irregular intervals, whether at auction
8 or not, except this definition shall not apply to any public farm sale or purebred livestock sale,
9 or to any sale, transfer, or exchange of livestock from one person to another person for
10 movement or transfer to other farm premises or directly to a licensed market;

11 (3) "Livestock sale", the business of mediating, for a commission, or otherwise, sale,
12 purchase, or exchange transactions in livestock, whether or not at a livestock market; except the
13 term "livestock sale" shall not apply to order buyers, livestock dealers or other persons acting
14 directly as a buying agent for any third party;

15 (4) "Person", individuals, partnerships, corporations and associations;

16 (5) "State veterinarian", the state veterinarian of the Missouri state department of
17 agriculture.

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