

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 132, Page 1, in the Title, Line 3, by
2 deleting the phrase "motor fuel tax exemptions." and inserting in lieu thereof "taxation."; and
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4 Further amend said bill, Section 142.815, Page 4, Line 111, by inserting immediately after said
5 section and line the following:
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7 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
8 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways
9 or waters of this state which are required to be titled under the laws of the state of Missouri and,
10 except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging
11 in the business of selling tangible personal property or rendering taxable service at retail in this state.
12 The rate of tax shall be as follows:

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

20 (2) A tax equivalent to four percent of the amount paid for admission and seating
21 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games
22 and athletic events;

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

26 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and
27 long distance telecommunications service to telecommunications subscribers and to others through
28 equipment of telecommunications subscribers for the transmission of messages and conversations
29 and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto;
30 except that, the payment made by telecommunications subscribers or others, pursuant to section
31 144.060, and any amounts paid for access to the internet or interactive computer services shall not be
32 considered as amounts paid for telecommunications services;

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

35 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals
36 and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,

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1 tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the
2 public;

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

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

21 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of
22 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on
23 the highways or waters of this state which are required to be registered under the laws of the state of
24 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the
25 procedures in section 144.440.

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

29 3. (1) In addition to all other taxes imposed under this chapter, a tax is hereby levied and
30 imposed upon all sellers for the privilege of engaging in the business of selling tangible personal
31 property or rendering taxable service at retail in this state. The rate of such additional tax shall be
32 equivalent to one percent of the purchase price of all tangible personal property or taxable services
33 rendered at retail in this state that are taxable under this section.

34 (2) There is hereby created in the state treasury the "Peace Officer Video Camera Sales Tax
35 Fund", which shall consist of money collected under this subsection. The state treasurer shall be
36 custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may
37 approve disbursements. The fund shall be a dedicated fund and, upon appropriation, money in the
38 fund shall be used solely as provided in this subsection and section 590.715. Notwithstanding the
39 provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the
40 biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest
41 moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned
42 on such investments shall be credited to the fund."; and

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44 Further amend said bill, Section 144.030, Page 13, Line 305, by inserting immediately after said
45 section and line the following:

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47 "590.715. 1. All uniformed law enforcement officers in this state shall wear a video camera
48 affixed to the law enforcement officer's uniform while on duty. The video camera shall record the

1 interaction between a law enforcement officer and a member of the public. The recording shall
2 include both audio and video.

3 2. All law enforcement agencies shall preserve any recordings made by a video camera
4 under this section for a minimum of thirty days and shall develop any policies and procedures
5 necessary to execute the provisions of this section.

6 3. The provisions of this section shall not apply to detectives or other law enforcement
7 officers while they are working in an undercover capacity, or to any law enforcement officer in any
8 situation where the wearing of such a video camera would endanger the safety of the officer or the
9 public."; and

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