

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 117, Pages 6-8, Section 144.020, Lines
2 1-71, by deleting all of said lines and inserting in lieu thereof the following:

3 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
4 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways
5 or waters of this state which are required to be titled under the laws of the state of Missouri and,
6 except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging
7 in the business of selling tangible personal property or rendering taxable service at retail in this state.
8 The rate of tax shall be as follows:

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

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

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

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

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

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

35 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by
36 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses

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1 and trucks as are licensed by the division of motor carrier and railroad safety of the department of
2 economic development of Missouri, engaged in the transportation of persons for hire;

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

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

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

25 3. (1) In addition to all other taxes imposed under this chapter, a tax is hereby levied and
26 imposed upon all sellers for the privilege of engaging in the business of selling tangible personal
27 property or rendering taxable service at retail in this state. The rate of such additional tax shall be
28 equivalent to one percent of the purchase price of all tangible personal property or taxable services
29 rendered at retail in this state that are taxable under this section.

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

39 144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010
40 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections
41 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other
42 state of the United States, or between this state and any foreign country, and any retail sale which the
43 state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States
44 of America, and such retail sales of tangible personal property which the general assembly of the
45 state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

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

1 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

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

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

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

25 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled
26 by such motor vehicles, that are actually used in the normal course of business to haul property on
27 the public highways of the state, and that are capable of hauling loads commensurate with the motor
28 vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use
29 directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of
30 this subdivision, "motor vehicle" and "public highway" shall have the meaning as ascribed in section
31 390.020;

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

47 (6) Machinery and equipment, and parts and the materials and supplies solely required for
48 the installation or construction of such machinery and equipment, purchased and used to establish

1 new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery
2 and equipment is used directly in manufacturing, mining or fabricating a product which is intended
3 to be sold ultimately for final use or consumption;

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

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

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

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

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

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

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

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

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

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

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

41 (18) All amounts paid or charged for admission or participation or other fees paid by or other
42 charges to individuals in or for any place of amusement, entertainment or recreation, games or
43 athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
44 municipality or other political subdivision where all the proceeds derived therefrom benefit the
45 municipality or other political subdivision and do not inure to any private person, firm, or
46 corporation, provided, however, that a municipality or other political subdivision may enter into
47 revenue-sharing agreements with private persons, firms, or corporations providing goods or services,
48 including management services, in or for the place of amusement, entertainment or recreation, games

1 or athletic events, and provided further that nothing in this subdivision shall exempt from tax any
2 amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

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

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

23 (21) All sales of aircraft to common carriers for storage or for use in interstate commerce
24 and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including
25 fraternal organizations which have been declared tax-exempt organizations pursuant to Section
26 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable
27 functions and activities and all sales made to eleemosynary and penal institutions and industries of
28 the state, and all sales made to any private not-for-profit institution of higher education not otherwise
29 excluded pursuant to subdivision (20) of this subsection or any institution of higher education
30 supported by public funds, and all sales made to a state relief agency in the exercise of relief
31 functions and activities;

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

38 (23) All sales made to any private not-for-profit elementary or secondary school, all sales of
39 feed additives, medications or vaccines administered to livestock or poultry in the production of food
40 or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber,
41 all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of
42 propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops,
43 natural gas used in the primary manufacture or processing of fuel ethanol as defined in section
44 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an
45 eligible new generation processing entity as defined in section 348.432, and all sales of farm
46 machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges
47 on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal
48 property which, when mixed with feed for livestock or poultry, is to be used in the feeding of

1 livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as
2 crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance
3 the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the
4 production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and
5 equipment" means new or used farm tractors and such other new or used farm machinery and
6 equipment and repair or replacement parts thereon and any accessories for and upgrades to such farm
7 machinery and equipment, rotary mowers used exclusively for agricultural purposes, and supplies
8 and lubricants used exclusively, solely, and directly for producing crops, raising and feeding
9 livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail,
10 including field drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:

11 (a) Used exclusively for agricultural purposes;

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

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

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

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

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

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

1 apply to the director of revenue for such credit or refund;

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

5 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071, 4081,
6 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue
7 shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such
8 excise taxes;

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

14 (28) All sales made to an interstate compact agency created pursuant to sections 70.370 to
15 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency
16 as provided pursuant to the compact;

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

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

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

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

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

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

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

35 (36) All sales of feed which are developed for and used in the feeding of pets owned by a
36 commercial breeder when such sales are made to a commercial breeder, as defined in section
37 273.325, and licensed pursuant to sections 273.325 to 273.357;

38 (37) All purchases by a contractor on behalf of an entity located in another state, provided
39 that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the
40 provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption"
41 shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases
42 pursuant to the laws of the state in which the entity is located. Any contractor making purchases on
43 behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the
44 exemption. If the exemption certificate issued by the exempt entity to the contractor is later
45 determined by the director of revenue to be invalid for any reason and the contractor has accepted the
46 certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of
47 any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials
48 shall be exempt from all state and local sales and use taxes when purchased by a contractor for the

1 purpose of fabricating tangible personal property which is used in fulfilling a contract for the
2 purpose of constructing, repairing or remodeling facilities for the following:

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

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

8 (38) All sales or other transfers of tangible personal property to a lessor who leases the
9 property under a lease of one year or longer executed or in effect at the time of the sale or other
10 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
11 238.010 to 238.100;

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

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

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

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

28 (43) Sales made for the use and benefit of any offender at any canteen or commissary
29 established and operated under section 217.195.

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

41 590.715. 1. All uniformed law enforcement officers in this state shall wear a video camera
42 affixed to the law enforcement officer's uniform while on duty. The video camera shall record the
43 interaction between a law enforcement officer and a member of the public. The recording shall
44 include both audio and video.

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

48 3. The provisions of this section shall not apply to detectives or other law enforcement

1 officers while they are working in an undercover capacity, or to any law enforcement officer in any
2 situation where the wearing of such a video camera would endanger the safety of the officer or the
3 public."; and
4

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