

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 245,
2 Page 18, Section 108.280, Line 18, by inserting after all of said line the following:

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

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

17 (2) A tax equivalent to four percent of the amount paid for admission and seating
18 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games
19 and athletic events; except that, any amount paid for providing services which are in the nature of
20 lessons designed to improve the skills of a person engaged in recreational, entertainment or athletic
21 endeavors shall not be subject to such tax;

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

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

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

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

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1 public;

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

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

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

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

28
29 Further amend said bill by amending the title, enacting clause, and intersectional references
30 accordingly.