

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Bill No. 377, Page 1, In the Title, Line 3, by deleting all of said line and inserting in
2 lieu thereof the words, "to taxation."; and

3
4 Further amend said bill, Page 11, Section 144.030, Line 367, by inserting after all of said section the
5 following:

6 "144.049. 1. For purposes of this section, the following terms mean:

7 (1) "Clothing", any article of wearing apparel, including footwear, intended to be worn on or
8 about the human body. The term shall include but not be limited to cloth and other material used to
9 make school uniforms or other school clothing. Items normally sold in pairs shall not be separated to
10 qualify for the exemption. The term shall not include watches, watchbands, jewelry, handbags,
11 handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles; and

12 (2) "Personal computers", a laptop, desktop, or tower computer system which consists of a
13 central processing unit, random access memory, a storage drive, a display monitor, and a keyboard
14 and devices designed for use in conjunction with a personal computer, such as a disk drive, memory
15 module, compact disk drive, daughterboard, [digitalizer] digitizer, microphone, modem,
16 motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user
17 operating system, soundcard, or video card;

18 (3) "School supplies", any item normally used by students in a standard classroom for
19 educational purposes, including but not limited to textbooks, notebooks, paper, writing instruments,
20 crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes.
21 The term shall not include watches, radios, CD players, headphones, sporting equipment, portable or
22 desktop telephones, copiers or other office equipment, furniture, or fixtures. School supplies shall
23 also include computer software having a taxable value of three hundred fifty dollars or less and any
24 graphing calculator having a taxable value of one hundred fifty dollars or less.

25 2. In each year beginning on or after January 1, 2005, there is hereby specifically exempted
26 from state sales tax law all retail sales of any article of clothing having a taxable value of one
27 hundred dollars or less, all retail sales of school supplies not to exceed fifty dollars per purchase, all
28 computer software with a taxable value of three hundred fifty dollars or less, all graphing calculators
29 having a taxable value of one hundred fifty dollars or less, and all retail sales of personal computers
30 or computer peripheral devices not to exceed [three] one thousand five hundred dollars, during a
31 three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the

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1 Sunday following.

2 3. If the governing body of any political subdivision adopted an ordinance that applied to the
3 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax holiday to
4 apply to such political subdivision's local sales tax, then, notwithstanding any provision of a local
5 ordinance to the contrary, the 2005 sales tax holiday shall not apply to such political subdivision's
6 local sales tax. However, any such political subdivision may enact an ordinance to allow the 2005
7 sales tax holiday to apply to its local sales taxes. A political subdivision must notify the department
8 of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday
9 occurring in that year of any ordinance or order rescinding an ordinance or order to opt out.

10 4. This section shall not apply to any sales which take place within the Missouri state
11 fairgrounds.

12 5. This section applies to sales of items bought for personal use only.

13 6. After the 2005 sales tax holiday, any political subdivision may, by adopting an ordinance
14 or order, choose to prohibit future annual sales tax holidays from applying to its local sales tax.
15 After opting out, the political subdivision may rescind the ordinance or order. The political
16 subdivision must notify the department of revenue not less than forty-five calendar days prior to the
17 beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding an
18 ordinance or order to opt out.

19 7. This section may not apply to any retailer when less than two percent of the retailer's
20 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax
21 refund in lieu of the sales tax holiday.

22 144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales Tax
23 Holiday".

24 2. For purposes of this section, the following terms mean:

25 (1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers,
26 conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

27 (2) "Energy star certified", any appliance approved by both the United States Environmental
28 Protection Agency and the United States Department of Energy as eligible to display the energy star
29 label, as amended from time to time.

30 3. In each year beginning on or after January 1, 2009, there is hereby specifically exempted
31 from state sales tax law all retail sales of any energy star certified new appliance, up to [one]
32 two thousand [five hundred] dollars per appliance, during a seven-day period beginning at 12:01
33 a.m. on April nineteenth and ending at midnight on April twenty-fifth.

34 4. A political subdivision may allow the sales tax holiday under this section to apply to its
35 local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify
36 the department of revenue not less than forty-five calendar days prior to the beginning date of the
37 sales tax holiday occurring in that year of any such ordinance or order.

38 5. This section may not apply to any retailer when less than two percent of the retailer's
39 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax
40 refund in lieu of the sales tax holiday."; and

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- 1 Further amend said bill by amending the title, enacting clause, and intersectional references
- 2 accordingly.