

HOUSE BILL NO. 993

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BURLISON.

2161H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax exemption for data processing facilities.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.127, to read as follows:

144.127. 1. As used in this section, the following terms shall mean:

(1) "Data processing facility", a separate room, building, or structure, above ground or underground, that is used primarily for electronic data storage or processing wherein at least eighty percent of the square footage of such room, building, or structure is dedicated to:

(a) The present or future deployment of computer hardware, peripheral, and accessory equipment;

(b) Furniture and equipment necessary for the operators of such hardware and equipment;

(c) Environmental control equipment such as heating, cooling, and humidity control equipment; or

(d) Electrical system equipment including, but not limited to, switch gear, unlimited power supplies, and power distribution units;

(2) "Processing", any action or process performed upon or using electronic data.

2. For all tax years beginning on or after January 1, 2016, in addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525, 144.600 to 144.761, section 238.235, and the local

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.

18 sales tax law as defined in section 32.085, and from the computation of the tax levied,
19 assessed, or payable under sections 144.010 to 144.525, 144.600 to 144.761, section 238.235,
20 and the local sales tax law as defined in section 32.085, electrical energy, machinery,
21 equipment, parts, and materials used or consumed in connection with or to facilitate the
22 storage or processing of electronic data in any data processing facility.

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