

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1448**  
**98TH GENERAL ASSEMBLY**

4140H.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To amend chapter 144, RSMo, by adding thereto one new section relating to taxation of utilities used in food preparation.

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*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  
2 known as section 144.055, to read as follows:

**144.055. 1. As used in this section, the term "processing" shall mean any mode of  
2 treatment, act, or series of acts performed upon materials or food products to transform  
3 or reduce such materials or products to a different state, thing, or product, including  
4 treatment necessary to maintain or preserve such processing by the producer at the  
5 location at which the food product is produced.**

**6 2. In addition to all other exemptions granted under this chapter, there are hereby  
7 specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to  
8 144.761, and from the computation of the tax levied, assessed, or payable under sections  
9 144.010 to 144.525 and 144.600 to 144.761: electrical energy; gas, whether natural,  
10 artificial, or propane; water; coal; and energy sources or other utilities which are  
11 purchased by a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery  
12 store, convenience store, or other similar facility engaged in selling prepared food for  
13 consumption on or off the premises of such establishment and ultimately consumed or used  
14 in the manufacturing, processing, preparing, furnishing, compounding, or producing of  
15 food, or used in research and development related to the manufacturing, processing,  
16 preparing, furnishing, compounding, or producing of food that is ultimately sold to  
17 customers at a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery**

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 **store, convenience store, or other similar facility engaged in selling prepared food for**  
19 **consumption on or off the premises of the establishment.**

20 **3. Each person making purchases of utilities used in food preparation exempt from**  
21 **sales and use tax under this section may, between the first day of the first month and the**  
22 **fifteenth day of the fourth month following the year of purchase, apply for credit or refund**  
23 **to the director of revenue and the director shall give a credit or make a refund for taxes**  
24 **paid on the qualified use portion of the utility purchase.**

25 **4. The exemptions granted in this section shall not apply to the local sales tax law**  
26 **as defined in section 32.085.**

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