

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND Senate Substitute for Senate Bill No. 22, Page 26, Section 99.848, Line 59, by inserting  
2 after said section and line the following:

3  
4 "144.011. 1. For purposes of sections 144.010 to 144.525 and 144.600 to 144.748, and the  
5 taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not be construed to  
6 include any of the following:

7 (1) The transfer by one corporation of substantially all of its tangible personal property to  
8 another corporation pursuant to a merger or consolidation effected under the laws of the state of  
9 Missouri or any other jurisdiction;

10 (2) The transfer of tangible personal property incident to the liquidation or cessation of a  
11 taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except to  
12 the extent any transfer is made in the ordinary course of the taxpayer's trade or business;

13 (3) The transfer of tangible personal property to a corporation solely in exchange for its  
14 stock or securities;

15 (4) The transfer of tangible personal property to a corporation by a shareholder as a  
16 contribution to the capital of the transferee corporation;

17 (5) The transfer of tangible personal property to a partnership solely in exchange for a  
18 partnership interest therein;

19 (6) The transfer of tangible personal property by a partner as a contribution to the capital of  
20 the transferee partnership;

21 (7) The transfer of tangible personal property by a corporation to one or more of its  
22 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation of the  
23 corporation or distribution in redemption of the shareholder's interest therein;

24 (8) The transfer of tangible personal property by a partnership to one or more of its partners  
25 as a current distribution, return of capital or distribution in the partial or complete liquidation of the  
26 partnership or of the partner's interest therein;

27 (9) The transfer of reusable containers used in connection with the sale of tangible personal  
28 property contained therein for which a deposit is required and refunded on return;

29 (10) The purchase by persons operating eating or food service establishments, of items of a  
30 nonreusable nature which are furnished to the customers of such establishments with or in  
31 conjunction with the retail sales of their food or beverage. Such items shall include, but not be  
32 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum  
33 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks and  
34 toothpicks;

35 (11) The purchase by persons operating hotels, motels or other transient accommodation  
36 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'

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1 rooms of such establishments and such items are included in the charge made for such  
 2 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and other  
 3 toiletries and food or confectionery items offered to the guests without charge;

4 (12) The transfer of a manufactured home other than:

5 (a) A transfer which involves the delivery of the document known as the "Manufacturer's  
 6 Statement of Origin" to a person other than a manufactured home dealer, as defined in section  
 7 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the  
 8 department of revenue of this state or the appropriate agency or officer of any other state;

9 (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this state  
 10 if the tax imposed by sections 144.010 to 144.525 was not paid on the transfer of the manufactured  
 11 home described in paragraph (a) of this subdivision;

12 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by sections  
 13 144.010 to 144.525 was not paid on any transfer of the same manufactured home which occurred  
 14 before December 31, 1985; [ø]

15 (13) Charges for initiation fees or dues to:

16 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations  
 17 operating under the lodge system a substantial part of the activities of which are devoted to  
 18 religious, charitable, scientific, literary, educational or fraternal purposes;

19 (b) Posts or organizations of past or present members of the Armed Forces of the United  
 20 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization  
 21 substantially all of the members of which are past or present members of the Armed Forces of the  
 22 United States or who are cadets, spouses, widows, or widowers of past or present members of the  
 23 Armed Forces of the United States, no part of the net earnings of which inures to the benefit of any  
 24 private shareholder or individual; or

25 (c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the Internal  
 26 Revenue Code of 1986, as amended[-];

27 (14) The purchase by a grocery store of food that is intended for resale but that cannot be  
 28 resold because of theft or because the food has become spoiled and would not be safe for  
 29 consumption;

30 (15) The purchase by a retailer of products that are intended for resale but that cannot be  
 31 resold because of theft or because the product is damaged and cannot be resold; or

32 (16) Charges or fees for volleyball leagues, campground rentals, or wedding venue rentals.

33 2. The assumption of liabilities of the transferor by the transferee incident to any of the  
 34 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall not  
 35 disqualify the transfer from the exclusion described in this section, where such liability assumption  
 36 is related to the property transferred and where the assumption does not have as its principal purpose  
 37 the avoidance of Missouri sales or use tax."; and

38  
 39 Further amend said bill by amending the title, enacting clause, and intersectional references  
 40 accordingly.