

HOUSE AMENDMENT NO. ____
TO
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Offered By

AMEND House Amendment No. ____ to House Committee Substitute for House Bill No. 3, Page 1, Line 4, by inserting after all of said line the following:

"Further amend said bill, Page 16, Section 137.1018, Line 38, by inserting after all of said section and line the following

~~"144.014. 1. Notwithstanding other provisions of law to the contrary, [beginning October 1, 1997, the tax levied and imposed under this chapter on all] any retail sales of food shall be [at the rate of one percent. The revenue derived from the one percent rate pursuant to this section shall be deposited by the state treasurer in the school district trust fund and shall be distributed as provided in section 144.701] exempt from sales and use tax.~~

2. For the purposes of this section, the term "food" shall include only those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may be amended hereafter, and shall include food dispensed by or through vending machines. For the purpose of this section, except for vending machine sales, the term "food" shall not include food or drink sold by any establishment where the gross receipts derived from the sale of food prepared by such establishment for immediate consumption on or off the premises of the establishment constitutes more than eighty percent of the total gross receipts of that establishment, regardless of whether such prepared food is consumed on the premises of that establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

~~[144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1, 1997, the tax levied and imposed pursuant to sections 144.010 to 144.525 and sections 144.600 to 144.746 on all retail sales of food shall be at the rate of one percent. The revenue derived from the one percent rate pursuant to this section shall be deposited by the state treasurer in the school district trust fund and shall be distributed as provided in section 144.701.~~

~~2. For the purposes of this section, the term "food" shall include only those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program as contained in 7 U.S.C.~~

Action Taken _____ Date _____

1 ~~Section 2012, as that section now reads or as it may be amended hereafter, and~~
2 ~~shall include food dispensed by or through vending machines. For the purpose of~~
3 ~~this section, except for vending machine sales, the term "food" shall not include~~
4 ~~food or drink sold by any establishment where the gross receipts derived from the~~
5 ~~sale of food prepared by such establishment for immediate consumption on or off~~
6 ~~the premises of the establishment constitutes more than eighty percent of the total~~
7 ~~gross receipts of that establishment, regardless of whether such prepared food is~~
8 ~~consumed on the premises of that establishment, including, but not limited to,~~
9 ~~sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or~~
10 ~~cafe.]; and~~

11
12 Further amend said bill, Section 144.030, Page 27, Line 415, by inserting after all of said
13 section and line the following:

14 "144.1021. The enactment of sections 143.177, 144.608, 144.637, 144.638, and 144.752 of
15 this act; the repeal and reenactment of sections 143.011, 144.011, [144.014,] 144.020, 144.049,
16 144.054, 144.140, 144.526, and 144.605 of this act; and the repeal of sections 144.710, 144.1000,
17 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015 of this act shall become effective January 1,
18 2023."; and"; and

19
20 Further amend said bill by amending the title, enacting clause, and intersectional references
21 accordingly.

22
23 This amendment amends 5969H03.04H