

HB 1883 -- Redline

Committee Substitute to Perfected -- Provides a sales tax exemption for certain used personal property

Deletions ~~struck~~ · Insertions underlined

SECOND REGULAR SESSION [PERFECTED] HOUSE COMMITTEE SUBSTITUTE FOR HOUSE BILL NO.

1883 103RD GENERAL ASSEMBLY ~~4170H.02C~~4170H.02P JOSEPH ENGLER, Chief Clerk AN ACT To repeal sections 144.030 and 144.615, RSMo, and to enact in lieu thereof two new sections relating to a sales tax exemption.

or grain to be converted ~~into~~EXPLANATION foodstuffs-- which~~Matter are enclosed to in bold-faced~~
~~sold brackets ultimately [thus] in processed the form above at bill retail; is not enacted and is intended to~~
~~be omitted from the law.~~

~~or seed, limestone EXPLANATION -- Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law.~~

HCS HB 1883 2 ~~or into fertilizer~~foodstuffs which ~~is are to be used for seeding, liming or fertilizing~~
~~crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold~~
ultimately in processed form at retail;

or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when
harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in
processed form at retail;

For the purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well as the definition in subdivision (9) of subsection 1 of section 144.010, the term "product" includes telecommunications services and the term "manufacturing" shall include the HCS HB 1883 3 production, or production and transmission, of telecommunications services.

The preceding ~~HCS HB 1883 3~~ sentence does not make a substantive change in the law and is intended to clarify that the term "manufacturing" has included and continues to include the production and transmission of "telecommunications services", as enacted in this subdivision and subdivision (5) of this subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010.

and (47) Used All sales of used tangible personal property purchased by a consumer for use or
consumption, and not for resale, for valuable consideration directly from a seller at an auction of used
tangible personal ~~property property or from another consumer.~~

~~The~~For term the purposes of this section, "used tangible personal property" ~~means is~~ any tangible personal property ~~upon that which is sold a sales second time at an auction or use any tax number has of~~
~~previously additional been subsequent imposed. times after the initial point of sale at an auction, upon~~
~~which a sales tax is levied.~~

The term "used tangible personal property" shall not include motor vehicles, trailers, boats, or outboard motors purchased or acquired for use on the highways or waters of this state ~~and that are~~
required to be titled under the laws of the state of Missouri.

HCS HB 1883 13 144.615.

~~HCS HB 1883 13~~ (1) Property, the storage, use or consumption of which this state is prohibited from taxing pursuant to the constitution or laws of the United States or of this state;

and (8) Used tangible personal property purchased by a consumer for use or consumption, and not for
resale, for valuable consideration directly from a seller at an auction of used tangible personal
property property or from another consumer.

~~The~~For term the purposes of this section, "used tangible personal property" ~~means is~~ any tangible personal property ~~upon that which is sold a sales second time at an auction or use any tax number has of~~
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