

Journal of the Senate

FIRST REGULAR SESSION

SEVENTY-SECOND DAY—WEDNESDAY, MAY 27, 2015

The Senate met pursuant to adjournment.

Senator Kehoe in the Chair.

RESOLUTIONS

On behalf of Senator Cunningham, Senator Dempsey offered Senate Resolution No. 1138, regarding Reverend Joey Hight, which was adopted.

On behalf of Senator Parson, Senator Dempsey offered Senate Resolution No. 1139, regarding Robert Redfern, Bolivar, which was adopted.

On behalf of Senator Parson, Senator Dempsey offered Senate Resolution No. 1140, regarding the Fiftieth Wedding Anniversary of Mr. and Mrs. Dewey Bramwell, Buffalo, which was adopted.

On behalf of Senator Parson, Senator Dempsey offered Senate Resolution No. 1141, regarding the Fiftieth Wedding Anniversary of John and Shirley Wilson, Bolivar, which was adopted.

On behalf of Senator Keaveny, Senator Dempsey offered Senate Resolution No. 1142, regarding “Bringing It Together Day”, which was adopted.

On behalf of Senator Curls, Senator Dempsey offered Senate Resolution No. 1143, regarding the death of Fred Avril Curls, Kansas City, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1144, regarding the Ninetieth Birthday of Harold P. Sampson, Higginsville, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1145, regarding Kathy Borgman, which was adopted.

On behalf of Senator Schupp, Senator Dempsey offered Senate Resolution No. 1146, regarding Ethan Alexander Bopp, which was adopted.

On behalf of Senator Curls, Senator Dempsey offered Senate Resolution No. 1147, regarding Dominic L. Guillen, which was adopted.

On behalf of Senator LeVota, Senator Dempsey offered Senate Resolution No. 1148, regarding the death

of William J. “Bill” McDonald, which was adopted.

On behalf of Senator Parson, Senator Dempsey offered Senate Resolution No. 1149, regarding the Fiftieth Wedding Anniversary of Martin and Linda Porter, Bolivar, which was adopted.

On behalf of Senator Parson, Senator Dempsey offered Senate Resolution No. 1150, regarding the Fiftieth Wedding Anniversary of Bill and Shirley Hayworth, Sedalia, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1151, regarding the Fortieth Anniversary of Northwest Missouri Industries, Rock Port, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1152, regarding the Fiftieth Wedding Anniversary of Mr. and Mrs. William “Bill” Peregrine, Elmo, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1153, regarding the Sixtieth Wedding Anniversary of Mr. and Mrs. Cecil “Chub” Cummings, Jamesport, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1154, regarding the Fiftieth Wedding Anniversary of Mr. and Mrs. Burdette Bond, Graham, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1155, regarding the Fiftieth Wedding Anniversary of Mr. and Mrs. Willis Jackson, Helena, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1156, regarding the Sixty-fifth Wedding Anniversary of Mr. and Mrs. R. Dean McCollum, New Boston, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1157, regarding the Sixty-fifth Wedding Anniversary of Mr. and Mrs. Bill Richardson, Unionville, which was adopted.

MESSAGES FROM THE HOUSE

The following messages, reflecting action taken prior to the 6:00 p.m. adjournment, Friday, May 15, 2015, were received from the House of Representatives through its Chief Clerk:

Mr. President: The Speaker of the House has appointed the following committee to act with a like committee from the Senate on **HCS** for **SCS** for **SB 326**, as amended. Representatives: Fraker, Hinson, Alferman, Webber and Newman.

Also,

Mr. President: The Speaker of the House has appointed the following committee to act with a like committee from the Senate on **SS** for **SCS** for **HB 556**, as amended. Representatives: Wood, Franklin, Lant, Kirkton and Meredith.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SCS** for **SB 15**.

With House Amendment Nos. 1, 2, 3, 4, 5, 6, House Amendment No. 1 to House Amendment No. 7, House Amendment No. 7, as amended, House Amendment Nos. 8, 9 and 10.

HOUSE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title,

Lines 2-3, by deleting the words, “a commission to study state tax policy” and inserting in lieu thereof the word, “taxation”; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

“144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or mistake on the part of the director of revenue, such fact shall be set forth in the records of the director of revenue, and the amount of the overpayment shall be credited on any taxes then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and the balance shall be refunded to the person legally obligated to remit the tax, such person’s administrators or executors, as provided for in section 144.200.

2. If any tax, penalty or interest has been paid more than once, or has been erroneously or illegally collected, or has been erroneously or illegally computed, such sum shall be credited on any taxes then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and the balance, with interest as determined by section 32.065, shall be refunded to the person legally obligated to remit the tax, but no such credit or refund shall be allowed unless duplicate copies of a claim for refund are filed within three years from date of overpayment.

3. Every claim for refund must be in writing and signed by the applicant, and must state the specific grounds upon which the claim is founded. Any refund or any portion thereof which is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be recovered in any action brought by the director of revenue against the person legally obligated to remit the tax. In the event that a tax has been illegally imposed against a person legally obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon the [director’s] **director of revenue’s** record.

4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue for such sales or use taxes paid to such vendor or seller and remitted to the director **of revenue**, provided no sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or other claim the director **of revenue** otherwise would have against either the purchaser or vendor or seller **if such offset or claim has been assessed under section 144.240 or 144.670 and such assessment is no longer subject to appeal**, and such claim for refund is accompanied by either:

(1) A notarized assignment of rights statement by the vendor or seller to the purchaser allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of rights statement shall contain the Missouri sales or use tax registration number of the vendor or seller, a list of the transactions covered by the assignment, the tax periods and location for which the original sale was reported to the director of revenue by the vendor or seller, and a notarized statement signed by the vendor or seller affirming that the vendor or seller has not received a refund or credit, will not apply for a refund or credit of the tax collected on any transactions covered by the assignment, and authorizes the director **of revenue** to amend the seller’s return to reflect the refund; or

(2) In the event the vendor or seller fails or refuses to provide an assignment of rights statement within [sixty] **thirty** days from the date of such purchaser’s written request to the vendor or seller, or the purchaser is not able to locate the vendor or seller or the vendor or seller is no longer in business, the purchaser may provide the director **of revenue** a notarized statement confirming the efforts that have been made to obtain an assignment of rights from the vendor or seller. Such statement shall contain a list of the transactions covered by the assignment, the tax periods and location for which the original sale was reported to the

director of revenue by the vendor or seller. The director **of revenue** shall not require such vendor, seller, or purchaser to submit amended returns for refund claims submitted under the provisions of this subsection. Notwithstanding the provisions of section 32.057, if the seller is registered with the director **of revenue** for collection and remittance of sales tax, the director **of revenue** shall notify the seller at the seller's last known address of the claim for refund. [If the seller objects to the refund within thirty days of the date of the notice, the director shall not pay the refund. If the seller agrees that the refund is warranted or fails to respond within thirty days, the] **The director of revenue** may issue the refund and amend the seller's return to reflect the refund. For purposes of section 32.069, the refund claim shall [not] be considered to have been filed [until the seller agrees that the refund is warranted or] thirty days after the date the director **of revenue** notified the seller [and the seller failed to respond].

5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim on behalf of a purchaser and such refund claim is denied by the director **of revenue**, notice of such denial and the reason for the denial shall be sent by the director **of revenue** to the vendor and each purchaser whose name and address is submitted with the refund claim form filed by the vendor. A purchaser shall be entitled to appeal the denial of the refund claim within sixty days of the date such notice of denial is mailed by the director **of revenue** as provided in section 144.261. The provisions of this subsection shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection allowing a purchaser to appeal the [director's] **director of revenue's** decision to deny a refund claim shall also apply to any refund claim denied by the director **of revenue** on or after January 1, 2007, if an appeal of the denial of the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is based solely on the issue of the exemption of the electronic transmission or delivery of computer software.

6. Notwithstanding the provisions of this section, the director of revenue shall authorize direct-pay agreements to purchasers which have annual purchases in excess of seven hundred fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For the purposes of such direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place of business of the purchaser.

7. Special rules applicable to error corrections requested by customers of mobile telecommunications service are as follows:

(1) For purposes of this subsection, the terms "customer", "home service provider", "place of primary use", "electronic database", and "enhanced zip code" shall have the same meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference in section 144.013;

(2) Notwithstanding the provisions of this section, if a customer of mobile telecommunications services believes that the amount of tax, the assignment of place of primary use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the home service provider, in writing, within three years from the date of the billing statement. The customer shall include in such written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction of the tax assignment, a description of the error asserted by the customer and any other information the home service provider reasonably requires to process the request;

(3) Within sixty days of receiving the customer's notice, the home service provider shall review its records and the electronic database or enhanced zip code to determine the customer's correct taxing jurisdiction. If the home service provider determines that the review shows that the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct

the error and, at its election, either refund or credit the amount of tax erroneously collected to the customer for a period of up to three years from the last day of the home service provider's sixty-day review period. If the home service provider determines that the review shows that the amount of tax, the assignment of place of primary use or the taxing jurisdiction is correct, the home service provider shall provide a written explanation of its determination to the customer.

8. For all refund claims submitted to the department of revenue on or after September 1, 2003, notwithstanding any provision of this section to the contrary, if a person legally obligated to remit the tax levied pursuant to sections 144.010 to 144.525 has received a refund of such taxes for a specific issue and submits a subsequent claim for refund of such taxes on the same issue for a tax period beginning on or after the date the original refund check issued to such person, no refund shall be allowed. This subsection shall not apply and a refund shall be allowed if **the refund claim is filed by a purchaser under the provisions of subsection 4 of this section, the refund claim is for use tax remitted by the purchaser, or an additional refund claim is filed by a person legally obligated to remit the tax** due to any of the following:

- (1) Receipt of additional information or an exemption certificate from the purchaser of the item at issue;
- (2) A decision of a court of competent jurisdiction or the administrative hearing commission; or
- (3) Changes in regulations or policy by the department of revenue.

9. Notwithstanding any provision of law to the contrary, the director of revenue shall respond to a request for a binding letter ruling filed in accordance with section 536.021 within sixty days of receipt of such request. If the director of revenue fails to respond to such letter ruling request within sixty days of receipt by the director **of revenue**, the director of revenue shall be barred from pursuing collection of any assessment of sales or use tax with respect to the issue which is the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling" means a written interpretation of law by the director **of revenue** to a specific set of facts provided by a specific taxpayer or his or her agent.

10. If any tax was paid more than once, was incorrectly collected, or was incorrectly computed, such sum shall be credited on any taxes then due from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.510 against any deficiency or tax due discovered through an audit of the person by the department of revenue through adjustment during the same tax filing period for which the audit applied.

11. The provisions of this section are intended to clarify the limitations on refund claims as originally enacted in this chapter.”; and

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

HOUSE AMENDMENT NO. 2

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words, "a commission to study state tax policy" and inserting in lieu thereof the words "taxation"; and

Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the following:

“65.620. 1. Whenever any county abolishes township organization the county treasurer and ex officio collector shall immediately settle his accounts as treasurer with the county commission and shall thereafter perform all duties, exercise all powers, have all rights and be subject to all liabilities imposed and conferred upon the county collector of revenue under chapter 52 until the first Monday in March after the general

election next following the abolishment of township organization and until a collector of revenue for the county is elected and qualified. The person elected collector at the general election as aforesaid, if that election is not one for collector of revenue under chapter 52, shall serve until the first Monday in March following the election and qualification of a collector of revenue under chapter 52. Upon abolition of township organization a county treasurer shall be appointed to serve until the expiration of the term of such officer pursuant to chapter 54.

2. Upon abolition of township organization, title to all property of all kinds theretofore owned by the several townships of the county shall vest in the county and the county shall be liable for all outstanding obligations and liabilities of the several townships.

3. The terms of office of all township officers shall expire on the abolition of township organization and the township trustee of each township shall immediately settle his accounts with the county clerk and all township officers shall promptly deliver to the appropriate county officers, as directed by the county commission, all books, papers, records and property pertaining to their offices.

4. For a period of one calendar year following the abolition of the townships or until the voters of the county have approved a tax levy for road and bridge purposes, whichever occurs first, the county collector shall continue to collect a property tax on a county-wide basis in an amount equal to the tax levied by the township that had the lowest total tax rate in the county immediately prior to the abolishment of the townships. The continued collection of the tax shall be considered a continuation of an existing tax and shall not be considered a new tax levy.”; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

“Section B. Because of the need to provide a funding source to ensure the proper maintenance of roads and bridges in certain counties of this state, section 65.620 of section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section 65.620 of section A of this act shall be in full force and effect upon its passage and approval.”; and

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

HOUSE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words “a commission to study state tax policy” and inserting in lieu thereof the word “taxation”; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

“144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(1) “Admission” includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) “Business” includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business

is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is “engaging in business” in this state for purposes of sections 144.010 to 144.525 if such person “engages in business in this state” or “maintains a place of business in this state” under section 144.605. The isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business, does not constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

(3) “Captive wildlife”, includes but is not limited to exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested animal;

(4) “Gross receipts”, except as provided in section 144.012, means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term “gross receipts” shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid;

(5) “Livestock”, cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human consumption;

(6) “Motor vehicle leasing company” shall be a company obtaining a permit from the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

(7) “Person” includes any individual, firm, copartnership, joint adventure, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;

(8) “Purchaser” means a person who purchases tangible personal property or to whom are rendered services, receipts from which are taxable under sections 144.010 to 144.525;

(9) “Research or experimentation activities” are the development of an experimental or pilot model,

plant process, formula, invention or similar property, and the improvement of existing property of such type. Research or experimentation activities do not include activities such as ordinary testing or inspection of materials or products for quality control, efficiency surveys, advertising promotions or research in connection with literary, historical or similar projects;

(10) “Sale” or “sales” includes installment and credit sales, and the exchange of properties as well as the sale thereof for money, every closed transaction constituting a sale, and means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for valuable consideration and the rendering, furnishing or selling for a valuable consideration any of the substances, things and services herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

(11) “Sale at retail” means any transfer made by any person engaged in business as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or consumption and not for resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists, optometrists and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts, computer output or microfilm or microfiche and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property. Where necessary to conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term “sale at retail” shall be construed to embrace:

(a) Sales of admission tickets[, cash admissions,] **and charges and fees for admission to [or in places of amusement, entertainment and recreation, games and athletic events] view sporting events, dance performances, theater performances, orchestra, concerts, and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030. Such sales shall not include the amount paid that results in the first opportunity to purchase or decline tickets for admission to events, but does not itself result in admission;**

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(c) Sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or

drinks are regularly served to the public;

(f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(12) “Seller” means a person selling or furnishing tangible personal property or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

(13) The noun “tax” means either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the period for which he or she is required to report his or her collections, as the context may require;

(14) “Telecommunications service”, for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, “information” means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer’s bill or on records of the seller maintained in the ordinary course of business:

(a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;

(b) Answering services and one-way paging services;

(c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or

(d) Cable or satellite television or music services; and

(15) “Product which is intended to be sold ultimately for final use or consumption” means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state.

2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by reference, the term “manufactured homes” shall have the same meaning given it in section 700.010.

3. Sections 144.010 to 144.525 may be known and quoted as the “Sales Tax Law”.

144.018. 1. Notwithstanding any other provision of law to the contrary, except as provided under subsection 2 or 3 of this section, when a purchase of tangible personal property or service subject to tax is made for the purpose of resale, such purchase shall be either exempt or excluded under this chapter if the subsequent sale is:

(1) Subject to a tax in this or any other state;

(2) For resale;

(3) Excluded from tax under this chapter;

(4) Subject to tax but exempt under this chapter; or

(5) Exempt from the sales tax laws of another state, if the subsequent sale is in such other state.

The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such property is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the United States government.

2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of amusement, entertainment or recreation, including games or athletic events, shall remit tax on the amount paid for admissions or seating accommodations[, or fees paid] to[, or in] such place of amusement, entertainment or recreation. Any subsequent sale of such admissions or seating accommodations shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such admissions or seating accommodations is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the place of amusement, entertainment, or recreation to remit tax on that sale. **Such sales under subdivision (2) of subsection 1 of section 144.020 shall include sales of admission tickets and charges and fees for admission to view sporting events, dance performances, theater performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or charges or, fees paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030. Such sales shall not include the amount paid that results in the first opportunity to purchase or decline tickets for admission to events, but does not itself result in admission.**

3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public shall remit tax on the amount of sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that sale.

4. The provisions of this section are intended to reject and abrogate earlier case law interpretations of the state's sales and use tax law with regard to sales for resale as extended in *Music City Centre Management, LLC v. Director of Revenue*, 295 S.W.3d 465, (Mo. 2009) and *ICC Management, Inc. v. Director of Revenue*, 290 S.W.3d 699, (Mo. 2009). The provisions of this section are intended to clarify the exemption or exclusion of purchases for resale from sales and use taxes as originally enacted in this chapter.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled under the laws of the state of Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling tangible

personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to four percent of the amount paid for admission **tickets** and [seating accommodations, or] **charges and** fees [paid] to[, or in any place of amusement, entertainment or recreation, games and athletic events] **view sporting events, dance performances, theater performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to or in any place having an exemption under subdivision (20), (21), or (22) of subsection 2 of section 144.030. Such sales shall not include the amount paid that results in the first opportunity to purchase or decline tickets for admission to events, but does not itself result in admission;**

(3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made by telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer services shall not be considered as amounts paid for telecommunications services;

(5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

(6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public;

(7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of "sale at retail" or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the

tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

(9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words “This ticket is subject to a sales tax.”; and

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

HOUSE AMENDMENT NO. 4

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the following words, “a commission to study state tax policy” and inserting in lieu thereof the word, “taxation”; and

Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the following:

“94.360. 1. The council of any incorporated town or city in this state having a special charter and which contains not more than thirty thousand inhabitants may by ordinance levy and collect a license tax on wholesale houses, auctioneers, architects, druggists, grocers, banks, brokers, wholesale merchants, merchants of all kinds, confectioners, delivery trucks, ice trucks, transfer trucks, laundry wagons, milk wagons, merchant delivery companies, cigar and tobacco stands, hay scales, wood dealers, coal dealers, coal distributors, coal truckers, lumber dealers, real estate agents, loan companies, abstracters, abstract agencies, loan agents, collection agencies, undertakers, public buildings, office buildings, public halls, public grounds, concerts, photographers in office or upon streets, canvassers, artists, drummers, patent right dealers, insurance companies, insurance agents, taverns, hotels, rooming houses, boarding houses, sanitariums, hospitals, health schools, telephone companies, street contractors, paperhanger contractors, painting contractors, plastering contractors, and all subcontractors, flour mills, express company agencies, opticians, wagons, buggies, carriages, tanners, barbers, barbershops, hairdressers, hair dressing shops, whether conducted in connection with other business or separate, beauty parlors, tailors, florists, nursery stock agents, bookbinders, monument dealers, and agencies, manufacturing agents, shoe cobbler shops, storage warehouses, shoe shining parlors, job printing plants, outdoor advertising, ready-to-wear clothing agencies, tailor-made clothing agencies, sewing machine agencies, piano and organ dealers and agents, foreign coffee and tea dealers, and agents or all other vocations whatsoever, and fix the rate of carriage of persons and wagonage, drayage and cartage of property; and may levy and collect a license tax and regulate hawkers, peddlers, pawnbrokers, restaurants, butchers, wholesale butchers, bathhouses and masseurs, lunch stands,

lunch counters, lunch wagons, soft drink and ice cream stands and vendors, ice cream parlors, peanut and popcorn stands, and stands of every kind, hucksters, opera houses, moving picture shows, private parks, public lectures, public meetings, baseball parks, horse and cattle dealers, stockyards, wagon yards, auto yards, oil stations, wholesale and retail inspectors, gaugers, mercantile agents, manufacturing and other corporations, or institutions, machine shops, blacksmith shops, radio repair shops, foundries, sewer contractors, building contractors, stone contractors, sidewalk contractors, bridge contractors, plumbing contractors, brick contractors, cement contractors, and all subcontractors, street railroad cars, gas companies, light companies, power companies, and water companies, laundries, laundry agencies, rug and carpet cleaners, linen supply rental service, conditioning and renting for use, bed linen, table linen, towels, rugs, uniform aprons, coats, caps, coveralls, chair covers, automobile seat covers or any other items, ice plants and ice plant agencies, ice dealers, omnibuses, automobiles, automobile trailers, tractors, carts, drays, milk wagons, laundry wagons, delivery wagons, transfer and job wagons, ice wagons, and all other vehicles, traveling and auction stores, plumbers, pressing establishments, installment houses and agencies, produce and poultry dealers, feather renovators, baker and bakeries, bakery delivery wagons, and delivery autos, bottling works, dye works, cleaning establishments, sand plants, steamfitters, corn doctors, chiropodists, hackmen, taxicabs, buses, draymen, omnibus drivers, porters, dairies, and regulate the same, and all other pursuing like occupations; and may levy and collect a license tax, regulate, restrain, prohibit and suppress ordinaries, money brokers, money changers, intelligence and employment offices, and agencies, public masquerades, balls, street exhibitions, dance halls, fortune tellers, pistol galleries, shooting galleries, palmists, private venereal hospitals, museums, menageries, equestrian performances, fluoroscopic views, picture shows, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, bowling alleys, billiard tables, pool and other tables, miniature golf courses, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, amusement parks, and the sale of unclaimed goods by express companies or common carriers, auto wrecking shops, bill posters, junk dealers, porters, carnival and street fairs, circuses and shows for parade and exhibition, or both, skating rinks and runners, and solicitors for steamboats, cars, stages, taxicabs, hotels, rooming houses, boarding houses, bathhouses, masseurs, hospitals, sanitariums, health schools, and all other pursuing like occupations.

2. Notwithstanding any other law to the contrary, the total license taxes, including those authorized under sections 94.360 and 94.270, imposed upon hotels or motels levied by any city may not exceed one-eighth of one percent of a hotel's or motel's gross revenue or the tax rate imposed on hotels and motels as of May 1, 2015, whichever is higher. The provisions of this section shall not apply to any tax levied in compliance with subsection 7 of section 94.270 or to any tax levied under section 92.045.”; and

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

HOUSE AMENDMENT NO. 5

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2-3, by deleting the words, “a commission to study state tax policy” and inserting in lieu thereof the word, “taxation”; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting immediately after said line the following:

“144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525

such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

(1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are 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; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to 281.310) which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

(2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;

(3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;

(4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public highway" shall have the meaning as ascribed in section 390.020;

(5) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish

new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a “material recovery processing plant” means a facility that has as its primary purpose the recovery of materials into a usable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials within a manufacturing process or the use of a product previously recovered. The material recovery processing plant shall qualify under the provisions of this section regardless of ownership of the material being recovered;

(6) Machinery and equipment, and parts and the materials and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption;

(7) Tangible personal property which is used exclusively in the manufacturing, processing, modification or assembling of products sold to the United States government or to any agency of the United States government;

(8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

(9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public;

(10) The rentals of films, records or any type of sound or picture transcriptions for public commercial display;

(11) Pumping machinery and equipment used to propel products delivered by pipelines engaged as common carriers;

(12) Railroad rolling stock for use in transporting persons or property in interstate commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more or trailers used by common carriers, as defined in section 390.020, in the transportation of persons or property;

(13) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least twenty-five percent recovered materials. For purposes of this subdivision, “processing” means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

(14) Anodes which are used or consumed in manufacturing, processing, compounding, mining, producing or fabricating and which have a useful life of less than one year;

(15) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(16) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(17) Tangible personal property purchased by a rural water district;

(18) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

(19) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

(20) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities;

(21) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (20) of this subsection

or any institution of higher education supported by public funds, and all sales made to a state relief agency in the exercise of relief functions and activities;

(22) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(23) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of **flooring and bedding used in the breeding of livestock or the** production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term “feed additives” means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term “pesticides” includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term “farm machinery and equipment” means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-half of each purchaser’s purchase of diesel fuel therefor which is:

(a) Used exclusively for agricultural purposes;

(b) Used on land owned or leased for the purpose of producing farm products; and

(c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(24) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:

(a) “Domestic use” means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual

purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

(25) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;

(26) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such excise taxes;

(27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such river;

(28) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency as provided pursuant to the compact;

(29) Computers, computer software and computer security systems purchased for use by architectural or engineering firms headquartered in this state. For the purposes of this subdivision, "headquartered in this state" means the office for the administrative management of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

(30) All livestock sales when either the seller is engaged in the growing, producing or feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or leasing of such

livestock;

(31) All sales of barges which are to be used primarily in the transportation of property or cargo on interstate waterways;

(32) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities which are ultimately consumed in connection with the manufacturing of cellular glass products or in any material recovery processing plant as defined in subdivision (5) of this subsection;

(33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or herbicides used in the production of crops, aquaculture, livestock or poultry;

(34) Tangible personal property and utilities purchased for use or consumption directly or exclusively in the research and development of agricultural/biotechnology and plant genomics products and prescription pharmaceuticals consumed by humans or animals;

(35) All sales of grain bins for storage of grain for resale;

(36) All sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, and licensed pursuant to sections 273.325 to 273.357;

(37) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the following:

(a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or

(b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;

(38) All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

(39) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member

institution participating in the event;

(40) All purchases by a sports complex authority created under section 64.920, and all sales of utilities by such authority at the authority's cost that are consumed in connection with the operation of a sports complex leased to a professional sports team;

(41) All materials, replacement parts, and equipment purchased for use directly upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

(42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar places of business for use in the normal course of business and money received by a shooting range or similar places of business from patrons and held by a shooting range or similar place of business for redistribution to patrons at the conclusion of a shooting event.

3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be null and void unless it is specifically approved by a majority vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same ownership relationship to the vendor as a corporation that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

144.063. In addition to the exemptions granted under this chapter, there shall also be specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, all sales of fencing **and animal and livestock enclosure** materials used for agricultural purposes, and the purchase of motor fuel, as defined in section 142.800, therefor which is used for agricultural purposes."; and

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

HOUSE AMENDMENT NO. 6

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Lines 2 and 3 of the Title, by deleting the words "a commission to study state tax policy" and inserting in lieu thereof the word "taxation"; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after said line the following:

"144.058. 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 and sections 144.600 to 144.761 and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and sections 144.600 to 144.761, electrical energy and gas, whether natural, artificial, or propane; water, coal, and energy sources; chemicals, machinery, equipment, parts, and materials used or consumed in connection with or to facilitate the generation, transmission, distribution, sale, or furnishing of electricity for light, heat, or power; and any conduits, ducts, or other devices, materials, apparatus, or property for containing, holding, or carrying conductors used or to be used

for the transmission of electricity for light, heat, or power service to customers. The exemptions granted in this section shall not apply to local sales taxes as defined in section 32.085 and the provisions of this section shall be in addition to any other sales or use tax exemption provided by law.”; and

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

HOUSE AMENDMENT NO. 1 TO
HOUSE AMENDMENT NO. 7

Amend House Amendment No. 7 to Senate Substitute for Senate Committee Substitute for Senate Bill No. 15 Page 2, Line 6, by inserting after all of said line the following:

“Further amend said bill, Page 4, Section 136.450, Line 92, by inserting immediately after said line the following:

“245.445. As soon as any levee district shall have been organized, as aforesaid, and in order to defray the expenses of surveys and estimates of levees or other works and costs thereof, maintain and repair the same, and pay such officers, agents, servants and employees as may be entitled to compensation, the said board of directors may order the assessment of a tax on all the lands within the levee district to be benefitted, not to exceed ten mills on the dollar, **except in a county of the third classification without a township form of government and with more than thirty-seven thousand but fewer than forty-one thousand inhabitants and with a city of the fourth classification with more than eight hundred but fewer than nine hundred inhabitants as the county seat the assessment shall not exceed twenty mills on the dollar**, on the valuation of the benefits thereon by reason of the work proposed or completed as returned by the assessor, and such tax may be assessed and levied for each and every year, and from year to year, whenever the board of directors may, from time to time, determine the same to be necessary; and all such taxes shall be a lien upon the lands in such districts until paid. In the event of a buyout of the lands of the district because of flood damage, in whole or in part, it shall be the responsibility of the entity acquiring any land within the district to satisfy in full any outstanding liens against the property acquired at the time of purchase. The amount of any outstanding lien for each parcel of property located within the district shall not exceed the property’s proportional liability to the outstanding bond issue. And whenever said board of directors shall have, by resolution, ordered the assessment of a tax, the secretary of the board, under his **or her** official seal, shall cause a certified copy of said order to be transmitted to the clerk of the county commission in which said levee district shall be situated, and in case such levee district shall be situated in two or more counties, then to the clerk of the county commission of each county in which any portion of said district may be situated; and the said tax shall be extended on the tax books of the county on the real estate to be benefitted, situated in said levee district, in the same manner that other taxes are now extended, in a column under the head of “Levee Fund Tax”, and shall be collected by the collector of the county in which the real estate is situated on which the tax is levied, at the same time the state and county taxes are collected, and when said tax shall be collected, the collector shall pay the same over to the treasurer of the county in which the greater portion of said levee district lies. All taxes assessed and levied under the provisions of sections 245.285 to 245.545, shall be collected in the same manner as provided by the general revenue law of the state for the collection of state and county revenue. All taxes not collected shall be returned delinquent at the same time and in the same manner as provided by the general revenue laws for the return of delinquent tax lists, and all writs for delinquent taxes assessed and levied, as aforesaid, shall be prosecuted in the name of the state of Missouri, at the same time, in the same manner and with like

effect as writs are prosecuted under the general revenue laws of the state relating to the collection of delinquent and back taxes.”; and”; and

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

HOUSE AMENDMENT NO. 7

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, Lines 2 and 3 of the Title, by deleting the words “a commission to study state tax liability”; and inserting in lieu thereof the words “taxation”; and

Further amend said bill, Page 1, Section A, Line 2, by inserting after said line the following:

“52.260. The collector in counties not having township organization shall collect on behalf of the county the following fees for collecting all state, county, bridge, road, school, back and delinquent, and all other local taxes, including merchants’, manufacturers’ and liquor and beer licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the county general fund:

(1) In all counties wherein the total amount levied for any one year exceeds two hundred and fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two and one-half percent on the amount collected;

(2) In all counties wherein the total amount levied for any one year exceeds three hundred and fifty thousand dollars and is less than [two] **three** million dollars, a fee of two and one-half percent on the first three hundred and fifty thousand dollars collected and one percent on whatever amount may be collected over three hundred and fifty thousand dollars;

(3) In all counties wherein the total amount levied for any one year exceeds [two] **three** million dollars, a fee of one percent on the amounts collected.

108.280. **1.** Nothing contained in sections 108.240 to 108.300 shall prevent any county commission, city council, board of aldermen, board of trustees of any incorporated village, board of directors of any school district, board of supervisors of any drainage or levee district, or board of commissioners of any special road district, or other authority from levying a larger tax for the payment of maturing bonds[, or from applying other means to such purpose]. **Except as provided in subsection 2 of this section, the levy rate shall be set at the rate needed to meet the obligation of the bond payment and may be adjusted solely to meet such obligation.** It shall be the duty of the treasurer of such county, city, village, township, school district, drainage district or levee district, special or common road district, to certify, at least once in every fiscal year, to the state auditor the several amounts and numbers of bonds and coupons by him or through him redeemed, of his respective county, city, village, township, school district, drainage district, levee district, common or special road district, as the case may be, and he shall return such bonds and coupons, properly cancelled, to prevent their reissue, to the maker thereof, and the state shall not be deemed in any manner liable on account of any such bonds or coupons.

2. Notwithstanding the provisions of subsection 1 of this section, the levy rate set by any drainage or levee district for the payment of bonds shall be set at a rate determined by the board of supervisors in accordance with the provisions of chapters 242, 245, and 246.”; and

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

HOUSE AMENDMENT NO. 8

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, Lines 2 and 3 of the Title, by deleting the words “a commission to study state tax liability”; and inserting in lieu thereof the words “taxation”; and

Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said line the following:

“135.760. 1. This section shall be known and may be cited as the “Missouri Earned Income Tax Credit Act”.

2. For all taxable years beginning on or after January 1, 2015, a resident individual who is allowed a federal earned income tax credit under Section 32 of the Internal Revenue Code of 1986, as amended, shall be allowed a credit against the tax otherwise due under chapter 143, not including sections 143.191 to 143.265, in an amount equal to twenty percent of the allowable federal earned income tax credit. The tax credit allowed by this section shall be claimed by such individual at the time such individual files a return and shall be applied against the income tax liability imposed by chapter 143 after reduction for all other credits allowed thereon. For taxpayers whose filing status is married filing separately, such taxpayers may elect to apply the tax credit to the income tax liability of either taxpayer, or may elect to apply the tax credit evenly to the income tax liability of each spouse. If the amount of the credit exceeds the tax liability, the difference shall not be refunded to the taxpayer.

3. Notwithstanding the provision of subsection 4 of section 32.057, the department of revenue or any duly authorized employee or agent shall determine whether any taxpayer filing a report or return with the department of revenue who has not applied for the credit allowed under this section may qualify for the credit, and shall notify any qualified claimant of the claimant’s potential eligibility, if the department determines such potential eligibility exists. In making a determination of eligibility under this section, the department shall use any appropriate and available data including, but not limited to, data available from the Internal Revenue Service, the U.S. Department of Treasury, and state income tax returns from previous tax years.

4. The department shall prepare an annual report containing statistical information regarding the tax credits issued under this section for the previous tax year, including the total amount of revenue expended on the earned income tax credit, the number of credits claimed, and the average value of the credits issued to taxpayers whose earned income falls within various income ranges determined by the department.

5. The department shall contract with one or more nonprofit groups to provide notice of the earned income tax credit to eligible taxpayers. The department shall require evidence of the effectiveness of the nonprofit group, the connection with the community in which the group operates, and the ability to contact taxpayers that are unlikely to claim the federal earned income tax credit including, but not limited to, non-English speakers, elderly, tenants, and very low-income taxpayers who do not file tax returns annually. The department shall give preference to nonprofit groups with members in low- and moderate-income areas, nonprofit groups with at least fifty-one percent of the board of directors having low- to moderate-incomes and residents of target communities, and to nonprofit groups that have a record of effective door-to-door outreach for similar community projects.

6. The director of the department of revenue shall promulgate rules and regulations to administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2015, shall be invalid and void.

7. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of this section unless reauthorized by an act of the general assembly; and

(2) If such program is reauthorized, the program authorized under this section shall automatically sunset on December thirty-first twelve years after the effective date of the reauthorization of this section; and

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset.”; and

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

HOUSE AMENDMENT NO. 9

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, in the title, Lines 2-3, by deleting the words “a commission to study state tax policy” and inserting in lieu thereof the word “taxation”; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and line the following:

“621.035. **1.** Each administrative hearing commissioner shall have authority to exercise all powers granted to the administrative hearing commission without the concurrence of any other commissioner, except with respect to the rulemaking powers, in which all commissioners must concur. The method of assignment of petitions, appeals or other cases may be determined by rule or other agreement between the commissioners. Formal procedural requirements shall not be required of any complaint filed pursuant to any provision of law relating to the administrative hearing commission, and substantial compliance with the requirements of the law relating to the administrative hearing commission shall be deemed sufficient; however, all testimony in any hearing shall be under oath and an administrative hearing commissioner may administer oaths or affirmations to any witness. It shall not be necessary for a person to be represented by counsel in order to institute any such proceeding, and the administrative hearing commission shall adopt rules and procedures which shall facilitate the filing and processing of such complaints without formal representation. The administrative hearing commission may stay or suspend any action of an administrative agency pending the commission’s findings and determination in the cause. The administrative hearing commission may condition the issuance of such order upon the posting of bond or other security in such amount as the commission deems necessary to adequately protect the public interest.

2. Notwithstanding any provision of law to the contrary, in matters before the administrative

hearing commission relating to the assessment or reassessment of taxes or any other tax-related matter, an individual may be represented by the individual's tax preparer, enrolled agent, or certified public accountant.”; and

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

HOUSE AMENDMENT NO. 10

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, In the Title, Lines 2 and 3, by deleting the words “a commission to study state tax policy” and inserting in lieu thereof the word “taxation”; and

Further amend said bill, Page 4, Section 136.450, Line 92, by inserting immediately after all of said section and line the following:

“137.018. 1. As used in this section, the term “merchandise” shall include short term rentals of equipment and other merchandise offered for short term rentals by rental companies under 532412 or 532210 of the 2012 edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget, which will subsequently or ultimately sell such merchandise or equipment. As used in this section, the term “short term rental” shall mean rentals for a period of less than three hundred sixty-five consecutive days, for an undefined period, or under an open-ended contract.

2. For the purposes of article X, section 6 of the Constitution of Missouri, all merchandise held or owned by a merchant whether or not currently subject to a short term rental and which will subsequently or ultimately be sold shall be considered inventory and exempt from ad valorem taxes.

137.081. For purposes of assessment under this chapter, any new political subdivision that is created by approval of the voters before July first of any assessment year shall be considered effective for assessment purposes upon certification of such vote. If the new political subdivision is created by approval of the voters on or after July first of the current assessment year, the new political subdivision shall be considered effective for assessment purposes in the following assessment year.”; and

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

Emergency clause defeated.

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCR 35**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS for SS for SCR 25** relating to creating the Missouri Wildlife Revitalization Task Force.

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCR 17**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCR 29**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed House Bill No. 150 the objections of the Governor thereto notwithstanding.

Also, the attached is a certified copy of the Roll Call on House Bill No. 150.

AYES: 109

Alferman	Allen	Anderson	Andrews	Austin	Bahr	Barnes	Basye
Beard	Bernskoetter	Berry	Bondon	Brattin	Brown 57	Brown 94	Burlison
Chipman	Cierpiot	Conway 104	Cookson	Cornejo	Crawford	Cross	Curtman
Davis	Dogan	Dohrman	Dugger	Eggleston	Engler	Entlicher	Fitzpatrick
Fitzwater 144	Fitzwater 49	Flanigan	Fraker	Franklin	Frederick	Gosen	Haahr
Haefner	Hansen	Hicks	Higdon	Hill	Hinson	Hoskins	Hough
Houghton	Hubrecht	Hurst	Johnson	Jones	Justus	Keeney	Kelley
King	Koenig	Kolkmeier	Korman	Lair	Lant	Lauer	Leara
Lichtenegger	Love	Lynch	Mathews	McCaherty	McDaniel	McGaugh	Messenger
Miller	Moon	Morris	Muntzel	Neely	Parkinson	Pfautsch	Phillips
Pietzman	Pike	Redmon	Rehder	Reiboldt	Remole	Rhoads	Richardson
Roden	Roeber	Rone	Ross	Rowden	Rowland	Shaul	Shull
Shumake	Sommer	Spencer	Swan	Taylor	Vescovo	Walker	White
Wiemann	Wilson	Wood	Zerr	Mr. Speaker			

NOES: 53

Adams	Anders	Arthur	Black	Burns	Butler	Carpenter	Colona
Conway 10	Corlew	Curtis	Dunn	Ellington	English	Gannon	Gardner
Green	Harris	Hubbard	Hummel	Kendrick	Kidd	Kirkton	Kratky
LaFaver	Lavender	Marshall	May	McCann Beatty	McCreery	McDonald	McManus
McNeil	Meredith	Mims	Mitten	Montecillo	Morgan	Newman	Nichols
Norr	Otto	Pace	Peters	Pierson	Pogue	Rizzo	Runions
Ruth	Smith	Solon	Walton Gray	Webber			

ABSENT: 0

VACANCIES: 1

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HJR 44**, entitled:

Joint Resolution submitting to the qualified voters of Missouri an amendment to article III of the Constitution of Missouri, and adopting one new section relating to a bond issuance for the veterans home bond fund.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **SCS** for **SB 131**, entitled:

An Act to repeal sections 135.710, 142.029, 143.121, 261.235, 266.301, 266.311, 266.331, 266.336, 266.341, 266.343, 266.347, 272.030, 272.230, 301.010, 304.180, 319.114, 351.120, 414.036, 414.082, 414.255, 537.345, 537.348, 578.005, 578.007, and 578.011, RSMo, and to enact in lieu thereof twenty-eight new sections relating to agriculture, with penalty provisions.

With House Amendment No. 1 to House Amendment No. 1 and House Amendment No. 1, as amended.

HOUSE AMENDMENT NO. 1 TO
HOUSE AMENDMENT NO. 1

Amend House Amendment No. 1 to House Committee Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 3, Line 15, by inserting after all of said line the following:

“Further amend said bill, Page 21, Section 267.169, Lines 1-18, by deleting all of said section from the bill; and”; and

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

HOUSE AMENDMENT NO. 1

Amend House Committee Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 13, Section 261.235, Line 86, by inserting after all of said section and line the following:

“261.241. 1. Sellers of [jams, jellies, and] honey whose annual sales of [jams, jellies, and] honey are [thirty] **fifty** thousand dollars or less per domicile shall not be required to construct or maintain separate facilities for the [manufacture] **bottling** of [jams, jellies, and] honey. Such sellers shall be exempt from all remaining health standards and regulations for the [manufacture] **bottling** of [jams, jellies, and] honey pursuant to sections 196.190 to 196.271 if they meet the following requirements:

(1) [Jams, jellies, and] Honey shall be [manufactured] **bottled** in the domicile of the person [processing] **harvesting** and selling the [jams, jellies, and] honey [and sold by the manufacturer to the end consumer];

(2) [Jams, jellies, and] Honey shall be labeled with the following information in legible English as set forth in subsection 2 of this section;

(3) [During the sale of such jams, jellies, and honey, a placard shall be displayed in a prominent location stating the following: “This product has not been inspected by the Department of Health and Senior Services.”];

(4) Annual gross sales shall not exceed [thirty] **fifty** thousand dollars. The person [manufacturing] **harvesting** such [jams, jellies, and] honey shall maintain a record of sales of [jams, jellies, and] honey [processed] **bottled** and sold. The record shall be available to the regulatory authority when requested.

2. The [jams, jellies, and] honey shall be labeled with the following information:

(1) Name and address of the persons preparing the food;

(2) Common name of the food; **and**

(3) The name of all ingredients in the food[; and

(4) Statement that the jams, jellies, and honey have not been inspected by the department of health and senior services].

3. Sellers of [jams, jellies, and] honey who violate the provisions of this section may be enjoined from selling [jams, jellies, and] honey by the department of health and senior services.”; and

Further amend said bill, Pages 13-15, Section 261.320, Lines 1-69, by deleting all of said section from the bill; and

Further amend said bill, Page 15, Section 261.320, Line 69, by inserting after all of said section and line the following:

“262.960. 1. This section shall be known and may be cited as the “[Farm-to-School] **Farm-to-Table Act**”.

2. There is hereby created within the department of agriculture the “[Farm-to-School] **Farm-to-Table Program**” to connect Missouri farmers and [schools] **institutions** in order to provide [schools] **institutions** with locally grown agricultural products for inclusion in [school] meals and snacks and to strengthen local farming economies. **The department shall establish parameters for program goals, which shall include, but not be limited to, participating institutions purchasing at least five percent of their food products locally by December 31, 2018.** The department shall designate an employee to administer and monitor the [farm-to-school] **farm-to-table** program and to serve as liaison between Missouri farmers and [schools] **institutions**.

3. The following agencies shall make staff available to the Missouri [farm-to-school] **farm-to-table** program for the purpose of providing professional consultation and staff support to assist the implementation of this section:

(1) The department of health and senior services;

(2) The department of elementary and secondary education; [and]

(3) The office of administration; **and**

(4) The department of corrections.

4. The duties of the department employee coordinating the [farm-to-school] **farm-to-table** program shall include, but not be limited to:

(1) Establishing and maintaining a website database to allow farmers and [schools] **institutions** to connect whereby farmers can enter the locally grown agricultural products they produce along with pricing information, the times such products are available, and where they are willing to distribute such products;

(2) Providing leadership at the state level to encourage [schools] **institutions** to procure and use locally grown agricultural products;

(3) Conducting workshops and training sessions and providing technical assistance to [school] **institution** food service directors, personnel, farmers, and produce distributors and processors regarding the [farm-to-school] **farm-to-table** program; and

(4) Seeking grants, private donations, or other funding sources to support the [farm-to-school] **farm-to-table** program.

262.962. 1. As used in this section, section 262.960, and subsection 5 of section 348.407, the following terms shall mean:

(1) “**Institutions**”, **facilities including, but not limited to, schools, correctional facilities, hospitals, nursing homes, and military bases;**

(2) “Locally grown agricultural products”, food or fiber produced or processed by a small agribusiness or small farm;

[(2)] (3) “**Schools**”, includes any school in this state that maintains a food service program under the United States Department of Agriculture and administered by the school;

[(3)] (4) “**Small agribusiness**”, a qualifying agribusiness as defined in section 348.400, and located in Missouri with gross annual sales of less than five million dollars;

[(4)] (5) “**Small farm**”, a family-owned farm or family farm corporation as defined in section 350.010, and located in Missouri with less than two hundred fifty thousand dollars in gross sales per year.

2. There is hereby created a taskforce under the AgriMissouri **marketing** program established in section 261.230, which shall be known as the “[Farm-to-School] **Farm-to-Table** Taskforce”. The taskforce shall be made up of at least one representative from each of the following [agencies]: the University of Missouri extension service, the department of agriculture, **the department of corrections, the department of health and senior services**, the department of elementary and secondary education, [and] the office of administration, **and a representative from one of the military bases in the state**. In addition, the director of the department of agriculture shall appoint [two persons] **one person** actively engaged in the practice of small agribusiness. In addition, the [director of the department of elementary and secondary] **commissioner of education** shall appoint [two persons] **one person** from schools within the state who direct a food service program. **The director of the department of corrections shall appoint one person employed as a correctional facility food service director. The director of the department of health and senior services shall appoint one person employed as a hospital or nursing home food service director.** One representative for the department of agriculture shall serve as the chairperson for the taskforce and shall coordinate the taskforce meetings. The taskforce shall hold at least two meetings, but may hold more as it deems necessary to fulfill its requirements under this section. Staff of the department of agriculture may provide administrative assistance to the taskforce if such assistance is required.

3. The mission of the taskforce is to provide recommendations for strategies that:

(1) Allow [schools] **institutions** to more easily incorporate locally grown agricultural products into their cafeteria offerings, salad bars, and vending machines; and

(2) Allow [schools] **institutions** to work with food service providers to ensure greater use of locally grown agricultural products by developing standardized language for food service contracts.

4. In fulfilling its mission under this section, the taskforce shall review various food service contracts of [schools] **institutions** within the state to identify standardized language that could be included in such contracts to allow [schools] **institutions** to more easily procure and use locally grown agricultural products.

5. The taskforce shall prepare a report containing its findings and recommendations and shall deliver such report to the governor, the general assembly, and to the director of each [agency] **entity** represented on the taskforce [by no later than December 31, 2015] **no later than December thirty-first of each year.**

6. In conducting its work, the taskforce may hold public meetings at which it may invite testimony from experts, or it may solicit information from any party it deems may have information relevant to its duties under this section.

[7. This section shall expire on December 31, 2015.]; and

Further amend said bill, Page 15, Sections 265.475, Lines 1-20, by deleting all of said sections from the bill; and

Further amend said bill, Pages 34-35, Sections 319.114, by deleting all of said section from the bill; and

Further amend said bill, Page 35, Section 319.114, Line 28, by inserting after all of said section and line the following:

“348.407. 1. The authority shall develop and implement agricultural products utilization grants as provided in this section.

2. The authority may reject any application for grants pursuant to this section.

3. The authority shall make grants, and may make loans or guaranteed loans from the grant fund to persons for the creation, development and operation, for up to three years from the time of application approval, of rural agricultural businesses whose projects add value to agricultural products and aid the economy of a rural community.

4. The authority may make loan guarantees to qualified agribusinesses for agricultural business development loans for businesses that aid in the economy of a rural community and support production agriculture or add value to agricultural products by providing necessary products and services for production or processing.

5. The authority may make grants, loans, or loan guarantees to Missouri businesses to access resources for accessing and processing locally grown agricultural products for use in [schools] **institutions, as defined in section 262.962**, within the state.

6. The authority may, upon the provision of a fee by the requesting person in an amount to be determined by the authority, provide for a feasibility study of the person’s rural agricultural business concept.

7. Upon a determination by the authority that such concept is feasible and upon the provision of a fee by the requesting person, in an amount to be determined by the authority, the authority may then provide for a marketing study. Such marketing study shall be designed to determine whether such concept may be operated profitably.

8. Upon a determination by the authority that the concept may be operated profitably, the authority may provide for legal assistance to set up the business. Such legal assistance shall include, but not be limited to, providing advice and assistance on the form of business entity, the availability of tax credits and other

assistance for which the business may qualify as well as helping the person apply for such assistance.

9. The authority may provide or facilitate loans or guaranteed loans for the business including, but not limited to, loans from the United States Department of Agriculture Rural Development Program, subject to availability. Such financial assistance may only be provided to feasible projects, and for an amount that is the least amount necessary to cause the project to occur, as determined by the authority. The authority may structure the financial assistance in a way that facilitates the project, but also provides for a compensatory return on investment or loan payment to the authority, based on the risk of the project.

10. The authority may provide for consulting services in the building of the physical facilities of the business.

11. The authority may provide for consulting services in the operation of the business.

12. The authority may provide for such services through employees of the state or by contracting with private entities.

13. The authority may consider the following in making the decision:

(1) The applicant's commitment to the project through the applicant's risk;

(2) Community involvement and support;

(3) The phase the project is in on an annual basis;

(4) The leaders and consultants chosen to direct the project;

(5) The amount needed for the project to achieve the bankable stage; and

(6) The project's planning for long-term success through feasibility studies, marketing plans, and business plans.

14. The department of agriculture, the department of natural resources, the department of economic development and the University of Missouri may provide such assistance as is necessary for the implementation and operation of this section. The authority may consult with other state and federal agencies as is necessary.

15. The authority may charge fees for the provision of any service pursuant to this section.

16. The authority may adopt rules to implement the provisions of this section.

17. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in sections 348.005 to 348.180 shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. All rulemaking authority delegated prior to August 28, 1999, is of no force and effect and repealed. Nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to August 28, 1999, if it fully complied with all applicable provisions of law. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 1999, shall be invalid and void.”; and

Further amend said bill, Page 37, Section 414.036, Lines 1-29, by deleting all of said section from the bill; and

Further amend said bill, Pages 38-42, Sections 414.255, 537.345, and 537.348, by deleting all of said

sections from the bill; and

Further amend said bill, Page 44, Section 578.040, Line 23, by inserting after all of said section and line the following:

“Section 1. 1. As used in this section the following terms shall mean:

(1) **“BTU of gaseous biofuel”, British thermal unit of measurement to express the energy content of fuels. BTU is the expression of 1 BTU and use a conversion formula, as appropriate, that it publishes in the Federal Register as conversion factor for gaseous biofuel;**

(2) **“Gaseous biofuel”, derived from bio-waste material, including animal waste, animal processing waste, pre and post-consumer food waste, vegetative waste material, cardboard, and paper waste material through an anaerobic digester process and injected into the natural gas pipeline grid;**

(3) **“Gaseous biofuel certification”, biofuel that meets commercially-acceptable natural gas pipeline quality standards of the local market, that the flow meters used to determine the quantity of gaseous biofuel produced are industry standard and properly calibrated by a third-party professional, and the readings have been taken by a qualified individual;**

(4) **“MMBTU of gaseous biofuel”, British thermal unit of measurement to express the energy content of fuels. MMBTU is the expression of 1 million BTU and use a conversion formula, as appropriate, that it publishes in the Federal Register as conversion factor for gaseous biofuel;**

(5) **“Missouri qualified gaseous biofuel producer”, any producer of gaseous biofuel whose principal place of business and facility for the anaerobic digester and biofuel upgrading is located within the state of Missouri and is registered with the United States Environmental Protection Agency according to the requirements of 40 CFR 79 and which has made formal application, and conformed to the requirements of this section, and:**

(a) **Has registered with the department of agriculture by March 31, 2016;**

(b) **Has begun construction of the facility before July 31, 2016; and**

(c) **Has begun production of gaseous biofuel before December 31, 2016.**

2. There is hereby created the “Missouri Qualified Gaseous Biofuel Producer Incentive Fund” that shall be used to provide economic subsidies to Missouri qualified gaseous biofuel producers. Upon appropriation, the director of the department of agriculture shall administer the fund. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

3. A Missouri qualified gaseous biofuel shall be eligible for a monthly grant from the fund provided that one hundred percent of the feedstock originates in the United States. However, the director may waive the feedstock requirements on a month-to-month basis if the facility provides verification that adequate feedstock is not available. A Missouri qualified gaseous biofuel producer shall only be eligible for the grant for a total of sixty months unless such producers during the sixty months fail, due to a lack of appropriations, to receive the full amount from the fund for which the producers were eligible, in which case such producers shall continue to be eligible until they have received the maximum amount of funding for which such producers were eligible during the original

sixty-month time period. The amount of the grant is determined by calculating the estimated BTU of qualified gaseous biofuel produced during the preceding month from feedstock, as certified by the department of agriculture, and applying such figure to the per-BTU incentive credit established in this subsection. Each Missouri qualified gaseous biofuel producer shall be eligible for a total grant in any fiscal year equal to two thousand three hundred forty-four millionths cents per BTU for the first five million MMBTU of qualified gaseous biofuel produced from feedstock in the fiscal year plus seven hundred eighty-one millionths cents per BTU for the next five million MMBTU of qualified biodiesel produced from feedstock in the fiscal year. All such qualified gaseous biofuel produced by a Missouri qualified gaseous biofuel producer in excess of ten million MMBTU shall not be applied to the computation of a grant pursuant to this subsection. The department of agriculture shall pay all grants for a particular month by the fifteenth day after receipt and approval of the application described in subsection 7 of this section.

7. In order for a Missouri qualified gaseous biofuel producer to obtain a grant from the fund, an application for such funds shall be received no later than fifteen days following the last day of the month for which the grant is sought. The application shall include:

(1) The location of the Missouri qualified gaseous biofuel producer;

(2) The average number of citizens of Missouri employed by the Missouri qualified gaseous biofuel producer in the preceding month, if applicable;

(3) The number of ton equivalents of Missouri feedstock and out-of-state feedstock used by the Missouri qualified gaseous biofuel producer in the production of gaseous biofuel in the preceding month;

(4) The number of BTU of qualified gaseous biofuel the producer manufactures during the month for which the grant is applied;

(5) Any other information deemed necessary by the department of agriculture to adequately ensure that such grants shall be made only to Missouri qualified gaseous biofuel producers.

8. The director of the department of agriculture, in consultation with the department of revenue, shall promulgate rules and regulations necessary for the administration of the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010 that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2015, shall be invalid and void.

9. This section shall expire on December 31, 2016. However, Missouri qualified gaseous biofuel producers receiving any grants awarded prior to December 31, 2016, shall continue to be eligible for the remainder of the original sixty-month time period under the same terms and conditions of this section unless such producer during such sixty months failed, due to a lack of appropriations, to receive the full amount from the fund for which he or she was eligible. In such case, such producers shall continue to be eligible until they have received the maximum amount of funding for which they were eligible during the original sixty-month time period.”; and

Further amend said bill, Page 45, Section 266.341, Line 52, by inserting after all of said section and line the following:

“Section B. The repeal and reenactment of sections 262.960, 262.962 and 348.407 of section A of this act shall become effective January 1, 2016.”; and

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

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **SCS** for **SB 10**, entitled:

An Act to repeal sections 192.020 and 192.667, RSMo, and to enact in lieu thereof two new sections relating to infection reporting.

With House Amendment No. 1.

HOUSE AMENDMENT NO. 1

Amend House Committee Substitute for Senate Committee Substitute for Senate Bill No. 10, Page 6, Section 192.667, Line 149, by deleting the words “[twelve] **twenty-four** months.” and inserting in lieu thereof the words “twelve months.”; and

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

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 317**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SCS** for **SB 145**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS** for **HB 686**, as amended, and has taken up and passed **SCS** for **HB 686**, as amended.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS** for **HCS** for **HBs 116** and **569** and has taken up and passed **SCS** for **HCS** for **HBs 116** and **569**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS**, as amended, for **HCS** for **HB 613** and has taken up and passed **SCS** for **HCS**

for **HB 613**, as amended.

Emergency clause defeated.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS** for **HB 1098** and has taken up and passed **SCS** for **HB 1098**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SS**, as amended, for **HB 92** and has taken up and passed **SS** for **HB 92**, as amended.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SS** for **SCS** for **HB 522**, **HB 34**, **HB 133**, **HB 134**, **HB 810**, **HB 338** and **HB 873** and has taken up and passed **SS** for **SCS** for **HB 522**, **HB 34**, **HB 133**, **HB 134**, **HB 810**, **HB 338** and **HB 873**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS** for **HCS** for **HB 709** and has taken up and passed **SCS** for **HCS** for **HB 709**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SS** for **SCS**, as amended, for **HB 799** and has taken up and passed **SS** for **SCS** for **HB 799**, as amended.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS** for **HB 1070** and has taken up and passed **SCS** for **HB 1070**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has concurred in **SA 1** to **HB 629** and has taken up and passed **HB 629**, as amended.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **SS No. 2** for **SCS** for **SBs 199**, **417** and **42**, entitled:

An Act to repeal section 563.046 as enacted by senate bill no. 491, ninety-seventh general assembly, second regular session, and section 563.046 as enacted by senate bill no. 60, seventy-ninth general assembly, first regular session, and section 563.031, RSMo, and to enact in lieu thereof three new sections relating to judicial proceedings, with an emergency clause for a certain section and an effective date for a certain section.

With House Amendment No. 1.

HOUSE AMENDMENT NO. 1

Amend House Committee Substitute for Senate Substitute No. 2 for Senate Committee Substitute for

Senate Bill Nos. 199, 417 & 42, Page 3, Section 478.252, Line 53, by inserting immediately after said section and line the following:

“558.046. The sentencing court may, upon petition, reduce any term of sentence or probation pronounced by the court or a term of conditional release or parole pronounced by the state board of probation and parole if the court determines that:

(1) The convicted person was:

(a) Convicted of an offense that did not involve violence or the threat of violence; [and]

(b) Convicted of an offense that involved alcohol or illegal drugs; and

(c) Convicted of an offense that did not result in the death of one or more persons;

(2) Since the commission of such offense, the convicted person has successfully completed a detoxification and rehabilitation program; and

(3) The convicted person is not:

(a) A prior offender, a persistent offender, a dangerous offender or a persistent misdemeanor offender as defined by section 558.016; [or]

(b) A persistent sexual offender as defined in section 566.125; or

(c) A prior offender[,] **or** a persistent offender [or a class X offender as defined in section 558.019].

558.046. The sentencing court may, upon petition, reduce any term of sentence or probation pronounced by the court or a term of conditional release or parole pronounced by the state board of probation and parole if the court determines that:

(1) The convicted person was:

(a) Convicted of a crime that did not involve violence or the threat of violence; [and]

(b) Convicted of a crime that involved alcohol or illegal drugs; and

(c) Convicted of a crime that did not result in the death of one or more persons;

(2) Since the commission of such crime, the convicted person has successfully completed a detoxification and rehabilitation program; and

(3) The convicted person is not:

(a) A prior offender, a persistent offender, a dangerous offender or a persistent misdemeanor offender as defined by section 558.016; [or]

(b) A persistent sexual offender as defined in section 558.018; or

(c) A prior offender[,] **or** a persistent offender [or a class X offender as defined in section 558.019].”;
and

Further amend said bill, Pages 5-6, Section B, by deleting all of said section and inserting in lieu thereof the following:

“Section B. Because of the need to clarify Missouri’s deadly force statute to align with supreme court precedent and to ensure that offenders convicted of a crime resulting in the death of any person are not released prematurely, the repeal and reenactment of section 563.046 as enacted by senate bill no. 60,

seventy-ninth general assembly, first regular session and the repeal and reenactment of section 558.046 as enacted by senate bill no. 167, eighty-seventh general assembly, first regular session are deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the repeal and reenactment of section 563.046 as enacted by senate bill no. 60, seventy-ninth general assembly, first regular session and the repeal and reenactment of section 558.046 as enacted by senate bill no. 167, eighty-seventh general assembly, first regular session shall be in full force and effect upon its passage and approval.”; and

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

Emergency clause defeated.

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS**, as amended, for **HB 1149** and has taken up and passed **SCS** for **HB 1149**, as amended.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SCS** for **HCS** for **HB 618** and has taken up and passed **SCS** for **HCS** for **HB 618**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SS** for **HB 616** and has taken up and passed **SS** for **HB 616**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report No. 2 on **HCS** for **SB 104**, as amended, and has taken up and passed **CCS No. 2** for **HCS** for **SB 104**.

Emergency clause defeated.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report No. 2 on **HCS** for **SB 254**, as amended, and has taken up and passed **CCS No. 2** for **HCS** for **SB 254**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report on **HCS** for **SS** for **SCS** for **SB 67**, as amended, and has taken up and passed **CCS** for **HCS** for **SS** for **SCS** for **SB 67**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report on **HCS** for **SCS** for **SB 445**, as amended, and has taken up and passed **CCS** for **HCS** for **SCS** for **SB 445**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 392**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 20**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SCS** for **SB 354**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 321**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 500**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SCS** for **SB 87**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 18**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has

taken up and passed **SB 141**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SB 373**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report on **HCS** for **SCS** for **SB 210**, as amended, and has taken up and passed **CCS** for **HCS** for **SCS** for **SB 210**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS No. 3** for **SCS** for **SB 142**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 405**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 463**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SB 366**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 539**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 93**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 107**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 340**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 497**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SB 58**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SB 166**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCS** for **SB 435**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCR 38**.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has failed to adopt the Conference Committee Report on **SCS** for **HB 615**, and has failed to adopt the Senate Committee Substitute on **HB 615**.

REPORTS OF STANDING COMMITTEES

On behalf of Senator Richard, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, Senator Dempsey submitted the following reports:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which were referred **CCS for HCS for SS for SCS for SB 5; SCS for SB 18; SB 20; HCS for SCS for SBs Nos. 34 and 105; SS for SB 58; CCS for HCS for SS for SCS for SB 67; SB 68; SS for SCS for SB 87; SCS for SB 93; CCS No. 2 for HCS for SB 104; SCS for SB 107; SB 116; SB 141; SS No. 3 for SCS for SB 142; SS for SCS for SB 145; HCS for SB 156; HCS for SB 164; SB 166; HCS for SS for SCS for SB 174; SCS for SB 190; SB 194; CCS for HCS for SCS for SB 210; SCS for SB 224; HCS for SB 231; HCS for SB 244; CCS No. 2 for HCS for SB 254; SB 272; SB 317; SB 318; SCS for SB 321; SB 334; HCS for SCS for SB 336; SCS for SB 340; HCS for SCS for SB 341; SCS for SB 345; SS for SCS for SB 354; SS for SB 366; SS for SB 373; SB 392; SB 405; SB 426; SCS for SB 435; CCS for HCS for SCS for SB 445; HCS for SCS for SB 456; SB 463; SB 474; SB 497; SB 500; SB 524; and SCS for SB 539**, begs leave to report that it has examined the same and finds that the bills have been duly enrolled and that the printed copies furnished the Senators are correct.

Also,

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred **SCR 2**, begs leave to report that it has examined the same and finds that the concurrent resolution has been duly enrolled and that the printed copies furnished the Senators are correct.

SIGNING OF BILLS

The President Pro Tem announced that all other business would be suspended and **CCS for HCS for SS for SCS for SB 5; SCS for SB 18; SB 20; HCS for SCS for SBs 34 and 105; SS for SB 58; CCS for HCS for SS for SCS for SB 67; SB 68; SS for SCS for SB 87; SCS for SB 93; CCS No. 2 for HCS for SB 104; SCS for SB 107; SB 116; SB 141; SS No. 3 for SCS for SB 142; SS for SCS for SB 145; HCS for SB 156; HCS for SB 164; SB 166; HCS for SS for SCS for SB 174; SCS for SB 190; SB 194; CCS for HCS for SCS for SB 210; SCS for SB 224; HCS for SB 231; HCS for SB 244; CCS No. 2 for HCS for SB 254; SB 272; SB 317; SB 318; SCS for SB 321; SB 334; HCS for SCS for SB 336; SCS for SB 340; HCS for SCS for SB 341; SCS for SB 345; SS for SCS for SB 354; SS for SB 366; SS for SB 373; SB 392; SB 405; SB 426; SCS for SB 435; CCS for HCS for SCS for SB 445; HCS for SCS for SB 456; SB 463; SB 474; SB 497; SB 500; SB 524; and SCS for SB 539**, having passed both branches of the General Assembly, would be read at length by the Secretary, and if no objections be made, the bills would be signed by the President Pro Tem to the end that they may become law. No objections being made, the bills were so read by the Secretary and signed by the President Pro Tem.

SIGNING OF CONCURRENT RESOLUTIONS

The President Pro Tem announced that all other business would be suspended and **SCR 1 and SCR 2**, having passed both branches of the General Assembly, would be read at length by the Secretary, and if no objections be made, be signed to the end that they shall have the full force and effect of law. No objections being made, the concurrent resolutions were read by the Secretary and signed by the President Pro Tem.

SIGNING OF BILLS

The President Pro Tem announced that all other business would be suspended and **SS for SCS for HCS for HB 17; SCS for HCS for HB 18; SCS for HCS for HB 19; SCS for HB 41; CCS for SCS for HCS for HB 42; SCS for HCS for HB 50; HB 88; SS for HB 92; HB 111; SCS for HCS for HBs 116 and 569; HB 125; SS for HCS for HB 137; HB 179; HB 269; HB 326; SCS for HB 343; HB 361; HCS for HB 385;**

HB 391; HB 400; HB 402; SCS for HB 403; HB 404; HB 501; HB 511; HB 514; HB 515; SS for SCS for HCS for HBs 517 and 754; SS for SCS for HB 522, HB 34, HB 133, HB 134, HB 810, HB 338, HB 873; HB 524; HB 531; HB 567; HCS for HB 587; SCS for HCS for HB 613; SS for HB 616; SCS for HCS for HB 618; HB 629; HB 650; SCS for HB 686; SCS for HCS for HB 709; SS No. 2 for HCS for HB 722; HCS for HB 769; HB 778; SS for SCS for HB 799; HB 859; HB 861; HB 869; HB 874; SCS for HB 878; SCS for HB 947; HB 1022; HB 1052; SCS for HB 1070; SCS for HB 1098; HB 1116; HB 1119; and SCS for HB 1149, having passed both branches of the General Assembly, would be read at length by the Secretary, and if no objections be made, the bills would be signed by the President Pro Tem to the end that they may become law. No objections being made, the bills were so read by the Secretary and signed by the President Pro Tem.

BILLS DELIVERED TO THE GOVERNOR

CCS for HCS for SS for SCS for SB 5; SCS for SB 18; SB 20; HCS for SCS for SBs 34 and 105; SS for SB 58; CCS for HCS for SS for SCS for SB 67; SB 68; SS for SCS for SB 87; SCS for SB 93; CCS No. 2 for HCS for SB 104; SCS for SB 107; SB 116; SB 141; SS No. 3 for SCS for SB 142; SS for SCS for SB 145; HCS for SB 156; HCS for SB 164; SB 166; HCS for SS for SCS for SB 174; SCS for SB 190; SB 194; CCS for HCS for SCS for SB 210; SCS for SB 224; HCS for SB 231; HCS for SB 244; CCS No. 2 for HCS for SB 254; SB 272; SB 317; SB 318; SCS for SB 321; SB 334; HCS for SCS for SB 336; SCS for SB 340; HCS for SCS for SB 341; SCS for SB 345; SS for SCS for SB 354; SS for SB 366; SS for SB 373; SB 392; SB 405; SB 426; SCS for SB 435; CCS for HCS for SCS for SB 445; HCS for SCS for SB 456; SB 463; SB 474; SB 497; SB 500; SB 524; and SCS for SB 539, after having been duly signed by the Speaker of the House of Representatives in open session, were delivered to the Governor by the Secretary of the Senate.

CONCURRENT RESOLUTIONS DELIVERED TO THE GOVERNOR

SCR 1 and SCR 2, after having been duly signed by the Speaker of the House of Representatives in open session, were delivered to the Governor by the Secretary of the Senate.

COMMUNICATIONS

Senator Sifton submitted the following:

May 20, 2015

Hon. Tom Dempsey
President Pro Tem, Missouri State Senate
Room 326, State Capitol
Jefferson City, MO 65101

Mr. President Pro Tem:

I respectfully submit that Senate Rule 73 was misconstrued in several instances on May 12, 2015. Specifically, I made several adjournment motions on that date immediately subsequent to previous question motions by the Senator from Phelps on SCS/HCS/HBs 116 and 569. My motions were ruled out of order, in my view in violation of Senate Rule 73.

Senate Rule 73 clearly delineates the hierarchy of precedence for privileged motions. It states "When a question is under debate, no motion shall be received but to adjourn, to lay on the table, for the previous question, to postpone to a day certain, to commit or amend, to postpone indefinitely, which several motions shall have precedence in the order in which they are arranged."

While a previous question motion is privileged and does take precedence over certain other privileged motions – such as motions to postpone to a day certain, to commit or amend and to postpone indefinitely – it is clear that under the plain language of Senate Rule 73 that

a previous question motion does not have precedence over a motion to adjourn or to lay on the table.

My adjournment motions were clear and timely. In the debate on the point of orders raised, I both cited Senate Rule 73 and correctly asserted that my adjournment motions took precedence over the previous question motions. Senate Rule 73 was also read in its entirety by another Senator during the debate of one of the points of order.

Under the circumstances, I find it inescapable that Senate Rule 73 was misinterpreted in each of the instances where it was held that a motion for previous questions took precedence over a motion to adjourn. It is my sincere hope that in the future Senate Rule 73 will be construed in the manner I submitted yesterday and again today.

I request that this letter be printed in the Journal of the Senate for this day.

Very truly yours,



Scott Sifton
Senator, District 1

RESOLUTIONS

On behalf of Senator Wallingford, Senator Dempsey offered Senate Resolution No. 1158, regarding Blanchard Elementary School, Cape Girardeau, which was adopted.

Senator Kehoe offered Senate Resolution No. 1159, regarding Charlotte Ann (Kemp) Stubblefield, which was adopted.

On behalf of Senator Schatz, Senator Dempsey offered Senate Resolution No. 1160, regarding Warren Edward Kaemmerer, Chesterfield, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1161, regarding Sharol McMullin, Lexington, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1162, regarding Kimberly Holger, Holden, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1163, regarding Captain Edmond Blackburn, Sr., Hamilton, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1164, regarding Bruce E. Howey, Warrensburg, which was adopted.

On behalf of Senator Pearce, Senator Dempsey offered Senate Resolution No. 1165, regarding Major Asher E. Snook, Jr., Warrensburg, which was adopted.

On behalf of Senator Kraus, Senator Dempsey offered Senate Resolution No. 1166, regarding Lee's Summit R-VII School District, Jackson County, which was adopted.

On behalf of Senator Kraus, Senator Dempsey offered Senate Resolution No. 1167, regarding Tyler J. Krause, Blue Springs, which was adopted.

On behalf of Senator Kraus, Senator Dempsey offered Senate Resolution No. 1168, regarding Maryn White, Lee's Summit, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1169, regarding Wally Gray, Maryville, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1170, regarding the Sixtieth Wedding Anniversary of Lynn and Pat Barry, Cameron, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1171, regarding the Fiftieth Wedding Anniversary of Jim and Linda Barber, Bethany, which was adopted.

On behalf of Senator Hegeman, Senator Dempsey offered Senate Resolution No. 1172, regarding the Sixty-fifth Wedding Anniversary of Maurice and Clela Wright, Cameron, which was adopted.

On behalf of Senator Silvey, Senator Dempsey offered Senate Resolution No. 1173, regarding Kate Certain, Kansas City, which was adopted.

On behalf of Senator Silvey, Senator Dempsey offered Senate Resolution No. 1174, regarding Christine McDonald, Saint Charles, which was adopted.

On behalf of Senator Silvey, Senator Dempsey offered Senate Resolution No. 1175, regarding Larry Henderson, Kansas City, which was adopted.

On behalf of Senator Silvey, Senator Dempsey offered Senate Resolution No. 1176, regarding Danny Crocket, Kansas City, which was adopted.

On behalf of Senator Keaveny, Senator Dempsey offered Senate Resolution No. 1177, regarding Ralph M. Captain Elementary School, Clayton, which was adopted.

On behalf of Senator Keaveny, Senator Dempsey offered Senate Resolution No. 1178, regarding Kennard Classical Junior Academy, St. Louis, which was adopted.

On motion of Senator Kehoe, the Senate adjourned pursuant to the Constitution.

PETER KINDER
Lieutenant Governor

ADRIANE D. CROUSE
Secretary of the Senate

✓