

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 801
90TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Economic Development, February 28, 2000, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

3428S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 260.285, RSMo Supp. 1999, relating to tax credits, and to enact in lieu thereof one new section relating to the same subject, with an emergency clause.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 260.285, RSMo Supp. 1999, is repealed and one new section enacted in lieu thereof, to be known as section 260.285, to read as follows:

260.285. 1. Any manufacturer engaged in this state in production of a meat or poultry food product intended for human consumption that is recycling flexible cellulose casing [manufactured from cotton linters] used and consumed directly in the production of such food product shall be eligible for a credit as defined in subsection 2 of this section. **For purposes of this section, "cotton linters" means fibers from any plant or wood pulp material used for the creation of flexible cellulose casings.**

2. The credit authorized in subsection 1 shall be equal to the amount of state sales or use taxes paid by a manufacturer to a retailer on such packaging material which is subsequently recycled by either the manufacturer or other person or entity to which the manufacturer conveys such packaging materials, less any consideration received by the manufacturer for such conveyance.

3. A manufacturer shall claim the refund in the month following the month in which the material has been recycled or conveyed for recycling. When claiming a credit pursuant to this section, a manufacturer shall provide a detailed accounting of the amount of packaging material recycled, amount of sales or use tax paid on such material, an affidavit attesting that the manufacturer is eligible pursuant to the provisions of this section for the credit being claimed,

EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

documentation that the activity constitutes recycling as certified by the director of the department of natural resources and any other documentation determined necessary by the director of the department of revenue. The director shall refund any valid credit claims within sixty days of receipt. If the director determines that a fraudulent claim for the credit has been filed, the director may assess a penalty in an amount not to exceed twice the amount of fraudulent credits claimed.

4. Payment of credits authorized by this section shall not alter the liability of a retailer regarding sales tax on such material. Credits authorized by this section shall be paid from funds appropriated for the refund of taxes.

[5. This section shall become effective October 1, 1991.]

Section B. Because of the need to insure the integrity and equality of treatment of manufacturing taxpayers, 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 this act shall be in full force and effect upon its passage and approval.

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Bill

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