

SECOND REGULAR SESSION

# SENATE BILL NO. 1016

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS JACOB, MAXWELL, CLAY, CASKEY,  
STOLL, WIGGINS, DePASCO, HOWARD AND HOUSE.

Read 1st time February 14, 2000, and 1,000 copies ordered printed.

4489L.011

TERRY L. SPIELER, Secretary.

## AN ACT

To amend chapter 144, RSMo, relating to sales and use tax by adding thereto one new section relating to a temporary exemption from state and local sales and use tax on retail sales of clothing before the start of the school year, with an emergency clause.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.049, to read as follows:

**144.049. 1. Except as provided in subsection 2 of this section, there is hereby specifically exempted from the provisions of the state sales and use tax law in sections 144.010 to 144.811, and the local sales and use tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.811, and from the computation of the tax levied, assessed or payable pursuant to both state and local sales and use tax law, all retail sales of any article of clothing having a taxable value of one hundred dollars or less during the period beginning 12:01 a.m., August 12, 2000, to midnight, August 20, 2000. For purposes of this section, the term "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands or belt buckles.**

**2. The governing body of any taxing authority which imposes a local sales and use tax may by a majority vote taken in a public meeting adopt an appropriate ordinance to repeal the application of the exemption described in this section. The governing body must hold a public hearing before taking a vote. A taxing authority that has repealed the application of the exemption may, in the same manner, reinstate it.**

Section B. Because immediate action is necessary to prevent the imposition of sales tax on retail sales of clothing purchased for the 2000-2001 school year, 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 A of this act shall be in full force and effect upon its passage and approval.

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