

FIRST REGULAR SESSION

SENATE BILL NO. 228

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR JACOB.

Pre-filed January 2, 2001, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0440S.011

AN ACT

To amend chapter 144, RSMo, 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 and a termination date.

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. 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. on the first Saturday in August through midnight on the second Sunday in August. 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. Any local sales tax revenue lost due to the implementation of the sales tax holiday period defined in this section will be reimbursed by the state and every local political subdivision shall be held harmless.

2. The provisions of this section shall expire July first next following the effective date of this section.

Section B. Because immediate action is necessary to prevent the imposition of sales tax on retail sales of clothing, the enactment of section 144.049 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 the enactment of section 144.049 shall be in full force and effect July 1, 2001, or upon its passage and approval, whichever later occurs.

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