

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 203

91ST GENERAL ASSEMBLY

2001

0854S.01T

AN ACT

To repeal section 32.085, RSMo 2000, relating to the sales tax imposed by the metropolitan park and recreation system, and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Section 32.085, RSMo 2000, is repealed and two new sections enacted in lieu thereof, to be known as sections 32.085 and 67.1713, to read as follows:

32.085. The following words or phrases as used in this section and section 32.087 shall have the following meaning unless a different meaning clearly appears from the context:

(1) "Boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010, RSMo;

(2) "Farm machinery" means new or used farm tractors, cultivating and harvesting equipment which ordinarily is attached thereto, combines, cornpickers, cottonpickers, farm trailers, and such other new or used farm equipment or machinery which are used exclusively for agricultural purposes as the director of revenue may exempt by rule or regulation of the department of revenue;

(3) "Local sales tax" shall mean any tax levied, assessed, or payable under the local sales tax law;

(4) "Local sales tax law" shall refer specifically to sections 66.600 to 66.630, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, section 67.548, RSMo, sections 67.550 to 67.570, RSMo, section 67.581, RSMo, section 67.582, RSMo, section 67.583, RSMo, sections 67.590 to 67.594, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, section 67.782, RSMo, **sections 67.1712 to 67.1715, RSMo**, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.550, RSMo, section 94.577,

RSMo, sections 94.600 to 94.655, RSMo, and sections 94.700 to 94.755, RSMo, and any provision of law hereafter enacted authorizing the imposition of a sales tax by a political subdivision of this state; provided that such sales tax applies to all transactions which are subject to the taxes imposed under the provisions of sections 144.010 to 144.525, RSMo;

(5) "Taxing entity" shall refer specifically to any political subdivision of this state which is authorized by the local sales tax law to impose one or more local sales taxes.

67.1713. Beginning January 1, 2002, there is hereby specifically exempted from the tax imposed pursuant to section 67.1712, all sales of food as defined by section 144.014, RSMo.

Unofficial

Bill

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