

# Journal of the Senate

FIRST REGULAR SESSION

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SIXTY-THIRD DAY—WEDNESDAY, APRIL 30, 2003

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The Senate met pursuant to adjournment.

President Maxwell in the Chair.

Reverend Carl Gauck offered the following prayer:

“It was you who created my inmost self, and put me together in my mother’s womb; for all these mysteries I thank you: for the wonder of myself, for the wonder of your works.” (Psalm 139:13, 14)

Gracious God, during these days help us to find time to care for our bodies, to eat right and exercise and make time for quieting our minds and silence for our souls. We will need energy and endurance for the days ahead and we ask that You help us achieve that and be still with You, our God. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

The Journal of the previous day was read and approved.

Photographers from KRCG-TV, KOMU-TV, the Associated Press, and KMIZ-TV were given permission to take pictures in the Senate Chamber today.

The following Senators were present during the

day’s proceedings:

Present—Senators

Bartle	Bland	Bray	Caskey
Cauthorn	Champion	Childers	Clemens
Coleman	Days	Dolan	Dougherty
Foster	Gibbons	Goode	Griesheimer
Gross	Jacob	Kennedy	Kinder
Klindt	Loudon	Mathewson	Nodler
Quick	Russell	Scott	Shields
Steelman	Stoll	Vogel	Wheeler
Yeckel—33			

Absent with leave—Senator DePasco—1

The Lieutenant Governor was present.

## PRIVILEGED MOTIONS

Senator Kinder moved that **SS** for **SS** for **SCS** for **SBs 556** and **311**, with **HCS**, as amended, be taken up for 3rd reading and final passage, which motion prevailed.

**HCS** for **SS** for **SS** for **SCS** for **SBs 556** and **311**, as amended, entitled:

HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
SENATE BILLS NOS. 556 and 311

An Act to repeal sections 197.725, 198.006, 198.015, 198.022, 198.032, 198.036, 198.067, 198.070, 198.082, 198.085, 198.086, 198.093,

198.105, 198.525, 198.526, 198.532, 565.186, 565.188, 570.145, 630.140, 630.165, 630.167, 660.078, 660.250, 660.261, 660.270, 660.300, 660.305, 660.315, 660.317, 660.320, and 660.603, RSMo, and to enact in lieu thereof forty-five new sections relating to the protection of the elderly, with penalty provisions and an emergency clause for a certain section.

Was taken up.

Senator Kinder moved that **HCS** for **SS** for **SS** for **SCS** for **SBs 556** and **311**, as amended, be adopted, which motion prevailed by the following vote:

YEAS—Senators

Bartle	Bray	Caskey	Cauthorn
Champion	Childers	Clemens	Coleman
Days	Dolan	Dougherty	Foster
Gibbons	Goode	Griesheimer	Gross
Jacob	Kennedy	Kinder	Klindt
Loudon	Mathewson	Nodler	Quick
Russell	Scott	Shields	Steelman
Stoll	Vogel	Wheeler	Yeckel—32

NAYS—Senators—None

Absent—Senator Bland—1

Absent with leave—Senator DePasco—1

On motion of Senator Kinder, **HCS** for **SS** for **SS** for **SCS** for **SBs 556** and **311**, as amended, was read the 3rd time and passed by the following vote:

YEAS—Senators

Bartle	Bray	Caskey	Cauthorn
Champion	Childers	Clemens	Coleman
Days	Dolan	Dougherty	Foster
Gibbons	Goode	Griesheimer	Gross
Jacob	Kennedy	Kinder	Klindt
Loudon	Mathewson	Nodler	Quick
Russell	Scott	Shields	Steelman
Stoll	Vogel	Wheeler	Yeckel—32

NAYS—Senators—None

Absent—Senator Bland—1

Absent with leave—Senator DePasco—1

The President declared the bill passed.

On motion of Senator Kinder, title to the bill was agreed to.

Senator Kinder moved that the vote by which the bill passed be reconsidered.

Senator Gibbons moved that motion lay on the table, which motion prevailed.

Bill ordered enrolled.

**REFERRALS**

President Pro Tem Kinder referred **SS No. 2** for **SB 695** to the Committee on Governmental Accountability and Fiscal Oversight.

President Pro Tem Kinder assumed the Chair.

**SIGNING OF BILLS**

The President Pro Tem announced that all other business would be suspended and **HCS** for **HB 93**, having passed both branches of the General Assembly, would be read at length by the Secretary, and if no objections be made, the bill would be signed by the President Pro Tem to the end that it may become law. No objections being made, the bill was so read by the Secretary and signed by the President Pro Tem.

Senator Gross assumed the Chair.

**HOUSE BILLS ON THIRD READING**

Senator Shields moved that **HCS** for **HB 600**, with **SCS**, **SS** for **SCS**, **SS** for **SS** for **SCS**, **SA 12** and the point of order (pending), be called from the Informal Calendar and again taken up for third reading and final passage, which motion prevailed.

The President Pro Tem ruled the pending point of order not well taken.

**SA 12** was again taken up.

At the request of Senator Steelman, the above amendment was withdrawn.

Senator Mathewson offered **SA 13**:

**SENATE AMENDMENT NO. 13**

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 15, Section 136.325, Line 21, by inserting after all of said line the following:

“143.121. 1. The Missouri adjusted gross income of a resident individual shall be his federal adjusted gross income subject to the modifications in this section.

2. There shall be added to his federal adjusted gross income:

(a) The amount of any federal income tax refund received for a prior year which resulted in a Missouri income tax benefit;

(b) Interest on certain governmental obligations excluded from federal gross income by Section 103 of the Internal Revenue Code. The previous sentence shall not apply to interest on obligations of the state of Missouri or any of its political subdivisions or authorities and shall not apply to the interest described in subdivision (a) of subsection 3 of this section. The amount added under this paragraph shall be reduced by the amounts applicable to such interest that would have been deductible in computing the taxable income of the taxpayer except only for the application of Section 265 of the Internal Revenue Code. The reduction shall only be made if it is at least five hundred dollars;

(c) The amount of any deduction that is included in the computation of federal taxable income under Section 168 of the Internal Revenue Code as amended by the Job Creation and Worker Assistance Act of 2002 to the extent the amount deducted relates to property purchased on or after July 1, 2002, but before July 1, [2003] **2004**, and to the extent the amount deducted exceeds the amount

that would have been deductible under Section 168 of the Internal Revenue Code of 1986 as in effect on January 1, 2002; and

(d) The amount of any deduction that is included in the computation of federal taxable income for net operating loss allowed by Section 172 of the Internal Revenue Code of 1986, as amended, except for any deduction for net operating loss the taxpayer claims in the tax year in which the net operating loss occurred or carries forward for a period not to exceed twenty years and carries backward for not more than two years.

3. There shall be subtracted from his federal adjusted gross income the following amounts to the extent included in federal adjusted gross income:

(a) Interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission or instrumentality of the United States to the extent exempt from Missouri income taxes under the laws of the United States. The amount subtracted under this paragraph shall be reduced by any interest on indebtedness incurred to carry the described obligations or securities and by any expenses incurred in the production of interest or dividend income described in this paragraph. The reduction in the previous sentence shall only apply to the extent that such expenses including amortizable bond premiums are deducted in determining his federal adjusted gross income or included in his Missouri itemized deduction. The reduction shall only be made if the expenses total at least five hundred dollars;

(b) The portion of any gain, from the sale or other disposition of property having a higher adjusted basis to the taxpayer for Missouri income tax purposes than for federal income tax purposes on December 31, 1972, that does not exceed such difference in basis. If a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to one-half of such portion of the gain;

(c) The amount necessary to prevent the taxation under sections 143.011 to 143.996 of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of Missouri for a taxable year prior to January 1, 1973, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain;

(d) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income;

(e) The amount of any state income tax refund for a prior year which was included in the federal adjusted gross income;

(f) The portion of capital gain specified in subsection 3 of section 144.747, RSMo, that would otherwise be included in federal adjusted gross income; and

(g) The amount that would have been deducted in the computation of federal taxable income under Section 168 of the Internal Revenue Code as in effect on January 1, 2002, to the extent that amount relates to property purchased on or after July 1, 2002, but before July 1, [2003] **2004**, and to the extent that amount exceeds the amount actually deducted under Section 168 of the Internal Revenue Code as amended by the Job Creation and Worker Assistance Act of 2002.

4. There shall be added to or subtracted from his federal adjusted gross income the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

5. There shall be added to or subtracted from his federal adjusted gross income the modifications provided in section 143.411.”; and

Further amend the title and enacting clause accordingly.

Senator Mathewson moved that the above

amendment be adopted, which motion prevailed.

Senator Jacob offered **SA 14**:

SENATE AMENDMENT NO. 14

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 24, Section 143.225, Line 28 of said page, by inserting after all of said line the following:

“143.431. 1. The Missouri taxable income of a corporation taxable under sections 143.011 to 143.996 shall be so much of its federal taxable income for the taxable year, with the modifications specified in subsections 2 and 3 of this section, as [is derived from sources within] **apportioned to Missouri** as provided in section 143.451. The tax of a corporation shall be computed on its Missouri taxable income at the rates provided in section 143.071.

2. There shall be added to or subtracted from federal taxable income, the modifications to adjusted gross income provided in section 143.121 and the applicable modifications to itemized deductions provided in section 143.141. There shall be subtracted the federal income tax deduction provided in section 143.171. There shall be subtracted, to the extent included in [federal] **Missouri** taxable income, corporate dividends [from sources within Missouri].

3. (1) If an affiliated group of corporations files a consolidated income tax return for the taxable year for federal income tax purposes [and fifty percent or more of its income is derived from sources within this state as determined in accordance with section 143.451], then it may elect to file a Missouri consolidated income tax return. The federal consolidated taxable income of the electing affiliated group for the taxable year shall be its federal taxable income.

(2) So long as a federal consolidated income tax return is filed, an election made by an affiliated group of corporations to file a Missouri consolidated income tax return may be withdrawn

or revoked only upon substantial change in the law or regulations adversely changing tax liability under this chapter; or, with permission of the director of revenue upon the showing of good cause for such action. After such a withdrawal or revocation with respect to an affiliated group, it may not file a Missouri consolidated income tax return for five years thereafter, except with the approval of the director of revenue, and subject to such terms and conditions as he may prescribe.

(3) No corporation which is part of an affiliated group of corporations filing a Missouri consolidated income tax return shall be required to file a separate Missouri corporate income tax return for the taxable year.

(4) For each taxable year an affiliated group of corporations filing a federal consolidated income tax return does not file a Missouri consolidated income tax return, for purposes of computing the Missouri income tax, the federal taxable income of each member of the affiliated group shall be determined as if a separate federal income tax return had been filed by each such member.

(5) The director of revenue may prescribe such regulations not inconsistent with the provisions of this chapter as he may deem necessary in order that the tax liability of any affiliated group of corporations making a Missouri consolidated income tax return, and of each corporation in the group, before, during, and after the period of affiliation, may be returned, determined, computed, assessed, collected, and adjusted, in such manner as clearly to reflect the Missouri taxable income [derived from sources within this state] and in order to prevent avoidance of such tax liability.

**143.435. 1. As used in this section, the following terms mean:**

**(1) “Affiliated group”, as defined in section 1504 of the Internal Revenue Code;**

**(2) “Intangible expenses and costs”, includes:**

**(a) Expenses, losses, and costs for, related**

**to, or in connection directly or indirectly with the direct or indirect acquisition, use, maintenance, or management, ownership, sale, exchange, or any other disposition of intangible property to the extent such amounts are allowed as deductions or costs in determining taxable income before operating loss deduction and special deductions for the taxable year under the Internal Revenue Code;**

**(b) Losses related to or incurred in connection directly or indirectly with factoring transactions or discounting transactions;**

**(c) Royalty, patent, technical, and copyright fees;**

**(d) Licensing fees; and**

**(e) Other similar expenses and costs;**

**(3) “Intangible property”, patents, patent applications, trade names, trademarks, service marks, copyrights, and similar types of intangible assets;**

**(4) “Interest expenses and costs”, amounts directly or indirectly allowed as deductions under section 163 of the Internal Revenue Code of 1986, as amended, for purposes of determining taxable income under the Internal Revenue Code of 1986, as amended, to the extent such expenses and costs are directly or indirectly for, related to, or in connection with the direct or indirect acquisition, maintenance, management, ownership, sale, exchange, or disposition of intangible property;**

**(5) “Related entity” means:**

**(a) A stockholder who is an individual, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code of 1986, as amended, if the stockholder and the members of the stockholder's family own, directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent of the value of the taxpayer's outstanding stock;**

(b) A stockholder, or a stockholder's partnership, limited liability company, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, limited liability companies, estates, trusts, and corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent of the value of the taxpayer's outstanding stock; or

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under the attribution rules of section 318 of the Internal Revenue Code of 1986, as amended, if the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock. The attribution rules of section 318 of the Internal Revenue Code of 1986, as amended, shall apply for purposes of determining whether the ownership requirements of this subdivision have been met;

(6) "Related member", a person that, with respect to the taxpayer during all or any portion of the taxable year, is a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code of 1986, as amended, or is a person to or from whom there is attribution of stock ownership in accordance with section 1563(3) of the Internal Revenue Code of 1986, as amended.

2. For purposes of computing its Missouri taxable income under section 143.431, a corporation shall add to its federal taxable income any amount deducted in the calculation of its federal taxable income for interest expenses and costs and intangible expenses and costs directly or indirectly paid, accrued, or incurred to, or in connection directly or indirectly with one or more direct or indirect transactions with one or more related members for the taxable year.

3. The adjustments required in subsection 2 of this section shall not apply to such portion of interest expenses and costs and intangible expenses and costs that the corporation can establish by the preponderance of the evidence meets both of the following:

(1) The related member during the same income year directly or indirectly paid, accrued, or incurred such portion to a person who is not a related member; and

(2) The transaction giving rise to the interest expenses and costs or the intangible expenses and costs between the corporation and the related member did not have as a principal purpose the avoidance of any portion of the tax due under this chapter.

4. The director of the department of revenue shall promulgate rules and regulations necessary to administer the provisions of this section. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to chapter 536, RSMo.

143.451. 1. Missouri taxable income of a corporation shall include all income [derived from sources within this state] as apportioned pursuant to this section.

2. A corporation described in subdivision (1) of subsection 1 of section 143.441 shall include in its Missouri taxable income all income [from sources within this state], including that from the transaction of business in this state and that from the transaction of business partly done in this state and partly done in another state or states. However:

(1) Where income results from a transaction partially in this state and partially in another state or states, and income and deductions of the portion in the state cannot be segregated, then such portions of income and deductions shall be allocated in this state and the other state or states as will distribute to this state a portion based upon the portion of the transaction in this state and the

portion in such other state or states.

(2) The taxpayer may elect to [compute the portion of] **apportion** income [from all sources in this state] **to Missouri** in the following manner:

(a) [The] **All federal taxable** income [from all sources] **for the taxable year with the modifications specified in subsections 2 and 3 of section 143.431** shall be determined as provided, excluding therefrom the figures for the operation of any bridge connecting this state with another state.

(b) The amount of sales which are transactions wholly in this state shall be added to one-half of the amount of sales which are transactions partly within this state and partly without this state, and the amount thus obtained shall be divided by the total sales or in cases where sales do not express the volume of business, the amount of business transacted wholly in this state shall be added to one-half of the amount of business transacted partly in this state and partly outside this state and the amount thus obtained shall be divided by the total amount of business transacted, and [the net] **all federal taxable** income **for the taxable year with the modifications specified in subsections 2 and 3 of section 143.431** shall be multiplied by the fraction thus obtained, to determine the proportion of income to be used to arrive at the amount of Missouri taxable income. [The investment or reinvestment of its own funds, or sale of any such investment or reinvestment, shall not be considered as sales or other business transacted for the determination of said fraction.]

(3) For the purposes of this section, a transaction involving the sale of tangible property is:

(a) “Wholly in this state” if both the seller's shipping point and the purchaser's destination point are in this state;

(b) “Partly within this state and partly without this state” if the seller's shipping point is in this state and the purchaser's destination point is outside this state, or the seller's shipping point is outside this state and the purchaser's destination

point is in this state;

(c) Not “wholly in this state” or not “partly within this state and partly without this state” only if both the seller's shipping point and the purchaser's destination point are outside this state;

(d) For purposes of this subdivision the purchaser's destination point shall be determined without regard to the FOB point or other conditions of the sale, and the seller's shipping point is determined without regard to the location of the seller's principle office or place of business.

(4) For purposes of this subsection, the following words shall, unless the context otherwise requires, have the following meaning:

(a) “Administration services” include, but are not limited to, clerical, fund or shareholder accounting, participant record keeping, transfer agency, bookkeeping, data processing, custodial, internal auditing, legal and tax services performed for an investment company;

(b) “Affiliate”, the meaning as set forth in 15 U.S.C. Section 80a-2(a)(3)(C), as may be amended from time to time;

(c) “Distribution services” include, but are not limited to, the services of advertising, servicing, marketing, underwriting or selling shares of an investment company, but, in the case of advertising, servicing or marketing shares, only where such service is performed by a person who is, or in the case of a closed end company, was, either engaged in the services of underwriting or selling investment company shares or affiliated with a person that is engaged in the service of underwriting or selling investment company shares. In the case of an open end company, such service of underwriting or selling shares must be performed pursuant to a contract entered into pursuant to 15 U.S.C. Section 80a-15(b), as from time to time amended;

(d) “Investment company”, any person registered under the federal Investment Company Act of 1940, as amended from time to time, (the

act) or a company which would be required to register as an investment company under the act except that such person is exempt to such registration pursuant to Section 80a-3(c)(1) of the act;

(e) "Investment funds service corporation" includes any corporation or S corporation doing business in the state which derives more than fifty percent of its gross income in the ordinary course of business from the provision directly or indirectly of management, distribution or administration services to or on behalf of an investment company or from trustees, sponsors and participants of employee benefit plans which have accounts in an investment company. An investment funds service corporation shall include any corporation or S corporation providing management services as an investment advisory firm registered under Section 203 of the Investment Advisors Act of 1940, as amended from time to time, regardless of the percentage of gross revenues consisting of fees from management services provided to or on behalf of an investment company;

(f) "Management services" include but are not limited to, the rendering of investment advice directly or indirectly to an investment company making determinations as to when sales and purchases of securities are to be made on behalf of the investment company, or the selling or purchasing of securities constituting assets of an investment company, and related activities, but only where such activity or activities are performed:

a. Pursuant to a contract with the investment company entered into pursuant to 15 U.S.C. Section 80a-15(a), as from time to time amended;

b. For a person that has entered into such contract with the investment company; or

c. For a person that is affiliated with a person that has entered into such contract with an investment company;

(g) "Qualifying sales", gross income derived

from the provision directly or indirectly of management, distribution or administration services to or on behalf of an investment company or from trustees, sponsors and participants of employee benefit plans which have accounts in an investment company. For purposes of this section, gross income is defined as that amount of income earned from qualifying sources without deduction of expenses related to the generation of such income;

(h) "Residence", presumptively the fund shareholder's mailing address on the records of the investment company. If, however, the investment company or the investment funds service corporation has actual knowledge that the fund shareholder's primary residence or principal place of business is different than the fund shareholder's mailing address such presumption shall not control. To the extent an investment funds service corporation does not have access to the records of the investment company, the investment funds service corporation may employ reasonable methods to determine the investment company fund shareholder's residence.

(5) Notwithstanding other provisions of law to the contrary, qualifying sales of an investment funds service corporation, or S corporation, shall be considered wholly in this state only to the extent that the fund shareholders of the investment companies, to which the investment funds service corporation, or S corporation, provide services, are resided in this state. Wholly in this state qualifying sales of an investment funds service corporation, or S corporation, shall be determined as follows:

(a) By multiplying the investment funds service corporation's total dollar amount of qualifying sales from services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company's fund shareholders resided in this state at the beginning of and at the end of the investment



company's taxable year that ends with or within the investment funds service corporation's taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company's fund shareholders everywhere at the beginning of and at the end of the investment company's taxable year that ends with or within the investment funds service corporation's taxable year;

(b) A separate computation shall be made to determine the wholly in this state qualifying sales from each investment company. The qualifying sales for each investment company shall be multiplied by the respective percentage of each fund, as calculated pursuant to paragraph (a) of this subdivision. The product of this equation shall result in the wholly in this state qualifying sales. The qualifying sales for each investment company which are not wholly in this state will be considered wholly without this state;

(c) To the extent an investment funds service corporation has sales which are not qualifying sales, those nonqualified sales shall be apportioned to this state based on the methodology utilized by the investment funds service corporation without regard to this subdivision.

3. Any corporation described in subdivision (1) of subsection 1 of section 143.441 organized in this state or granted a permit to operate in this state for the transportation or care of passengers shall report its gross earnings within the state on intrastate business and shall also report its gross earnings on all interstate business done in this state which report shall be subject to inquiry for the purpose of determining the amount of income to be included in Missouri taxable income. The previous sentence shall not apply to a railroad.

4. A corporation described in subdivision (2) of subsection 1 of section 143.441 shall include in its Missouri taxable income all **federal taxable income** [arising from all sources in this state and all income from each transportation service wholly within this state, from each service where the only

lines of such corporation used are those in this state, and such proportion of revenue from each service where the facilities of such corporation in this state and in another state or states are used] **for the taxable year with the modifications specified in subsections 2 and 3 of section 143.431**, as the mileage used over the lines of such corporation in the state shall bear to the total mileage used over the lines of such corporation. The taxpayer may elect to [compute the portion of] **apportion** income [from all sources within this state] in the following manner:

(1) The income [from all sources] **apportioned to Missouri** shall be determined as provided;

(2) The amount of investment of such corporation on December thirty-first of each year in this state in fixed transportation facilities, real estate and improvements, plus the value on December thirty-first of each year of any fixed transportation facilities, real estate and improvements in this state leased from any other railroad shall be divided by the sum of the total amount of investment of such corporation on December thirty-first of each year in fixed transportation facilities, real estate and improvements, plus the value on December thirty-first of each year, of any fixed transportation facilities, real estate and improvements leased from any other railroad. Where any fixed transportation facilities, real estate or improvements are leased by more than one railroad, such portion of the value shall be used by each railroad as the rental paid by each shall bear to the rental paid by all lessees. The income shall be multiplied by the fraction thus obtained to determine the proportion to be used to arrive at the amount of Missouri taxable income.

5. A corporation described in subdivision (3) of subsection 1 of section 143.441 shall include in its Missouri taxable income one-half of the net income from the operation of a bridge between this and another state. If any such bridge is owned or operated by a railroad corporation or corporations,

or by a corporation owning a railroad corporation using such bridge, then the figures for operation of such bridge may be included in the return of such railroad or railroads; or if such bridge is owned or operated by any other corporation which may now or hereafter be required to file an income tax return, one-half of the income or loss to such corporation from such bridge may be included in such return by adding or subtracting same to or from another net income or loss shown by the return.

6. A corporation described in subdivision (4) of subsection 1 of section 143.441 shall include in its Missouri taxable income all **federal taxable income** [arising from all sources within this state. Income shall include revenue from each telephonic or telegraphic service rendered wholly within this state; from each service rendered for which the only facilities of such corporation used are those in this state; and from each service rendered over the facilities of such corporation in this state and in other state or states, such proportion of such revenue] as the mileage involved in this state shall bear to the total mileage involved over the lines of said company in all states. The taxpayer may elect to [compute the portion of] **apportion** income [from all sources within this state] in the following manner:

(1) The income [from all sources] **apportioned to Missouri** shall be determined as provided;

(2) The amount of investment of such corporation on December thirty-first of each year in this state in telephonic or telegraphic facilities, real estate and improvements thereon, shall be divided by the amount of the total investment of such corporation on December thirty-first of each year in telephonic or telegraphic facilities, real estate and improvements. The income of the taxpayer shall be multiplied by fraction thus obtained to determine the proportion to be used to arrive at the amount of Missouri taxable income.

7. [From the income determined in subsections

2, 3, 4, 5 and 6 of this section to be from all sources within this state shall be deducted such of the deductions for expenses in determining Missouri taxable income as were incurred in this state to produce such income and all losses actually sustained in this state in the business of the corporation.

8. If a corporation derives only part of its income from sources within] **If a corporation apportions to Missouri less than one hundred percent of its federal taxable income for the taxable year with modifications specified in subsections 2 and 3 of section 143.431**, its Missouri taxable income shall only reflect the effect of the following listed deductions to the extent applicable to Missouri. The deductions are: (a) its deduction for federal income taxes pursuant to section 143.171, and (b) the effect on Missouri taxable income of the deduction for net operating loss allowed by Section 172 of the Internal Revenue Code. The extent applicable to Missouri shall be determined by multiplying the amount that would otherwise affect Missouri taxable income by the ratio for the year of the Missouri taxable income of the corporation for the year divided by the Missouri taxable income for the year as though the corporation had [derived all of its income from sources within] **one hundred percent of its income apportioned to Missouri**. For the purpose of the preceding sentence, Missouri taxable income shall not reflect the listed deductions.

[9.] **8.** Any investment funds service corporation organized as a corporation or S corporation which has any shareholders resided in this state shall be subject to Missouri income tax as provided in this chapter.”; and

Further amend said bill, Page 78, Section 2, Line 27 of said page, by inserting after all of said line the following:

**“Section 3. In addition to the additions and subtractions from federal taxable income pursuant to subsection 2 of section 143.431, RSMo, there shall be added to federal taxable**

**income any amount defined in section 143.435, RSMo.” and**

Further amend the title and enacting clause accordingly.

Senator Jacob moved that the above amendment be adopted and requested a division of the question, asking that a vote first be taken on Sections 143.431 and 143.451 and that a second vote be taken on Section 143.435 and the remainder of the amendment, which request was granted.

Senator Bartle assumed the Chair.

Senator Jacob moved that Part I of **SA 14** be adopted and requested a roll call vote be taken. He was joined in his request by Senators Bland, Days, Goode and Mathewson.

Part I of **SA 14** failed of adoption by the following vote:

YEAS—Senators

Bland	Bray	Caskey	Coleman
Days	Dougherty	Goode	Jacob
Kennedy	Mathewson	Quick	Stoll
Wheeler—13			

NAYS—Senators

Bartle	Cauthorn	Champion	Childers
Clemens	Dolan	Foster	Gibbons
Griesheimer	Gross	Kinder	Klindt
Nodler	Scott	Shields	Steelman
Vogel	Yeckel—18		

Absent—Senators

Loudon	Russell—2
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Absent with leave—Senator DePasco—1

Senator Jacob moved that Part II of **SA 14** be adopted, which motion prevailed.

Senator Shields offered **SA 15**, which was read:

SENATE AMENDMENT NO. 15

Amend Senate Substitute for Senate Substitute

for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 1, In the Title, Lines 10-11 of said title, by striking the words “tax and fee revenue” and inserting in lieu thereof the words “taxes and fees”.

Senator Shields moved that the above amendment be adopted, which motion prevailed.

Senator Shields offered **SA 16**, which was read:

SENATE AMENDMENT NO. 16

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 61, Section 313.826, Line 13, by inserting after the word “more” the following: “on electronic devices and twelve hundred dollars or more on table games”.

Senator Shields moved that the above amendment be adopted, which motion prevailed.

Senator Goode offered **SA 17**:

SENATE AMENDMENT NO. 17

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 31, Section 144.081, Line 7, by inserting after all of said 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, RSMo, 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.] **Except as provided in subsection 5 of this section, 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 and the remainder, refunded, with interest as determined pursuant to chapter 32, RSMo, to a person legally obligated to remit the tax, provided that duplicate copies of a claim for refund are filed within three years from date of overpayment if:**

**(1) The person legally obligated to remit the tax demonstrates to the satisfaction of the director of revenue that all incorrectly collected or incorrectly computed amounts were or will be refunded or credited to every purchaser that originally paid the tax; or**

**(2) The person legally obligated to remit the tax submits to the director duplicate copies of a claim for refund and amended tax returns showing the correct amount of gross receipts for each reporting period originally filed and proves to the director's satisfaction that the tax originally reported and remitted to the director was paid by such person claiming the refund or credit and was not collected from purchasers.**

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 record.

4. 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, RSMo, shall be remitted based upon the location of the place of business of the purchaser.

**5. If any tax was paid more than once, was incorrectly collected, or was incorrectly computed, and the person legally obligated to remit the tax pursuant to sections 144.010 to 144.510, cannot meet the requirements of subsection 2 of this section but has partial information regarding the original purchaser, then such tax shall be considered unclaimed property pursuant to sections 447.500 to 447.595, RSMo.**

[5.] 6. 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.”; and

Further amend the title and enacting clause accordingly.

Senator Goode moved that the above amendment be adopted, which motion prevailed on a standing division vote.

Senator Goode offered **SA 18**:

**SENATE AMENDMENT NO. 18**

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 38, Section 208.565, Line 6 of said page, by inserting immediately after said line the following:

"260.273. 1. Any person purchasing a new tire

may present to the seller the used tire or remains of such used tire for which the new tire purchased is to replace.

2. A fee for each new tire sold at retail shall be imposed on any person engaging in the business of making retail sales of new tires within this state. The fee shall be charged by the retailer to the person who purchases a tire for use and not for resale. Such fee shall be imposed at the rate of fifty cents for each new tire sold. Such fee shall be added to the total cost to the purchaser at retail after all applicable sales taxes on the tires have been computed. The fee imposed, less six percent of fees collected, which shall be retained by the tire retailer as collection costs, shall be paid to the department of revenue in the form and manner required by the department of revenue and shall include the total number of new tires sold during the preceding month. The department of revenue shall promulgate rules and regulations necessary to administer the fee collection and enforcement. The terms "sold at retail" and "retail sales" do not include the sale of new tires to a person solely for the purpose of resale, if the subsequent retail sale in this state is to the ultimate consumer and is subject to the fee.

3. The department of revenue shall administer, collect and enforce the fee authorized pursuant to this section pursuant to the same procedures used in the administration, collection and enforcement of the general state sales and use tax imposed pursuant to chapter 144, RSMo, except as provided in this section. The proceeds of the new tire fee, less four percent of the proceeds, which shall be retained by the department of revenue as collection costs, shall be transferred by the department of revenue into an appropriate subaccount of the solid waste management fund, created pursuant to section 260.330.

4. Up to five percent of the revenue available may be allocated, upon appropriation, to the department of natural resources to be used cooperatively with the department of elementary

and secondary education for the purposes of developing educational programs and curriculum pursuant to section 260.342.

5. Up to twenty-five percent of the moneys received pursuant to this section may, upon appropriation, be used to administer the programs imposed by this section. Up to five percent of the moneys received under this section may, upon appropriation, be used for the grants authorized in subdivision (2) of subsection 6 of this section and authorized in section 260.274. All remaining moneys shall be allocated, upon appropriation, for the projects authorized in section 260.276.

6. The department shall promulgate, by rule, a statewide plan for the use of moneys received pursuant to this section to accomplish the following:

(1) Removal of waste tires from illegal tire dumps;

(2) Providing grants to persons that will use products derived from waste tires, or used waste tires as a fuel or fuel supplement; and

(3) Resource recovery activities conducted by the department pursuant to section 260.276.

7. The fee imposed in subsection 2 of this section shall terminate January 1, [2004] **2009.**"; and

Further amend the title and enacting clause accordingly.

Senator Goode moved that the above amendment be adopted.

Senator Klindt raised the point of order that **SA 18** is out of order as it goes beyond the scope and purpose of the original bill.

Senator Gross assumed the Chair.

The point of order was referred to the President Pro Tem, who ruled it not well taken.

Senator Klindt offered **SA 1** to **SA 18**, which was read:

SENATE AMENDMENT NO. 1 TO  
SENATE AMENDMENT NO. 18

Amend Senate Amendment No. 18 to Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 3, Section 260.273, Line 6, by striking the word "January" and inserting in lieu thereof the word "**February**"; and further amend said line by striking the opening bracket "[" and by striking the closing bracket "]""; and further amend said line by striking the numeral "2009".

Senator Klindt moved that the above amendment be adopted, which motion prevailed.

**SA 18**, as amended, was again taken up.

Senator Goode moved that the above amendment be adopted, which motion prevailed.

Senator Shields offered **SA 19**:

SENATE AMENDMENT NO. 19

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 63, Section 338.550, Line 17 of said page, by inserting after all of said line the following:

"351.120. 1. Every corporation organized pursuant to the laws of this state, including corporations organized pursuant to or subject to this chapter, and every foreign corporation licensed to do business in this state, whether such license shall have been issued pursuant to this chapter or not, other than corporations exempted from taxation by the laws of this state, shall file an annual corporation registration report.

2. The annual corporate registration report shall state the corporate name, the name of its registered agent and such agent's Missouri address, giving street and number, or building and number, or both, as the case may require, the name and correct business or residence address of its officers and directors, and the mailing address of the corporation's principal place of business or

corporate headquarters.

3. The annual corporate registration report shall be due [on] the [date] **month** that the [corporation's franchise tax report is due as required in section 147.020, RSMo, or] **corporation incorporated or qualified. Corporations existing prior to the effective date of this section shall file the annual registration report on the month indicated on the corporation's last annual report. Corporations formed on or after the effective date of this section shall file an annual registration report** within thirty days of the date of incorporation [of the corporation. Any extension of time for filing the franchise tax report shall not apply to the due date of the annual corporation registration report. Any corporation that is not required to file a franchise tax report shall still be required to file an annual corporation registration report] **or qualification and every year thereafter in the month that they were incorporated or qualified.**

**4. The annual registration report shall be signed by an officer or authorized person.**

[4.] **5.** In the event of any [change] **error** in the names and addresses of the officers and directors set forth in an annual registration report [following the required date of its filing and the date of the next such required report], the corporation may correct such information by filing a certificate of correction pursuant to section 351.049.

[5.] **6.** A corporation may change the corporation's registered office or registered agent with the filing of the corporation's annual registration report. To change the corporation's registered agent with the filing of the annual registration report, the corporation must include the new registered agent's written consent to the appointment as registered agent and a written consent stating that such change in registered agents was authorized by resolution duly adopted by the board of directors. The written consent must be signed by the new registered agent and must

include such agent's address. If the annual corporate registration report is not completed correctly, the secretary of state may reject the filing of such report.

[6.] **7.** A corporation's annual registration report must be filed in a format as prescribed by the secretary of state.

351.140. Each registration required by section 351.120 shall be on a form [to be supplied] **prescribed** by the secretary of state and shall be executed subject to the penalties of [making a false declaration under] section [575.060] **575.040**, RSMo, by [the president, a vice president, the secretary, an assistant secretary, the treasurer or an assistant treasurer] **an officer of the corporation or authorized person.** Whenever any corporation is in the hands of an assignee or receiver, it shall be the duty of such assignee or receiver, or one of them, if there be more than one, to register such corporation and otherwise comply with the requirements of this chapter. The forms shall bear a notice stating that false statements made therein are punishable under section 575.060, RSMo.

351.484. The secretary of state may commence a proceeding pursuant to section 351.486 to dissolve a corporation administratively if:

(1) The corporation fails to pay any final assessment of Missouri corporation franchise tax as provided in chapter 147, RSMo, and the director of revenue has notified the secretary of state of such failure;

**(2) The corporation fails or neglects to file the Missouri corporation franchise tax report required pursuant to chapter 147, RSMo, provided the director of revenue has provided a place on both the individual and corporation income tax return to indicate no such tax is due and provided the director has delivered or mailed at least two notices of such failure to file to the usual place of business of such corporation or the corporation's last known**

**address and the corporation has failed to respond to such second notice within thirty days of the date of mailing of the second notice and the director of revenue has notified the secretary of state of such failure;**

**(3) The corporation fails to file any corporation income tax return or pay any final assessment of corporation income tax as provided in chapter 143, RSMo, and the director of revenue has notified the secretary of state of such failure;**

[(2)] (4) The corporation does not deliver its annual report to the secretary of state within thirty days after it is due;

[(3)] (5) The corporation is without a registered agent or registered office in this state for thirty days or more;

[(4)] (6) The corporation does not notify the secretary of state within thirty days that its registered agent or registered office has been changed, that its registered agent has resigned, or that its registered office has been discontinued;

[(5)] (7) The corporation's period of duration stated in its articles of incorporation expires;

[(6)] (8) The corporation procures its franchise through fraud practiced upon the state;

[(7)] (9) The corporation has continued to exceed or abuse the authority conferred upon it by law, or has continued to violate any section or sections of the criminal law of the state of Missouri after a written demand to discontinue the same has been delivered by the secretary of state to the corporation, either personally or by mail;

[(8)] (10) The corporation fails to pay any final assessment of employer withholding tax, as provided in sections 143.191 to 143.265, RSMo, and the director of revenue has notified the secretary of state of such failure; or

[(9)] (11) The corporation fails to pay any final assessment of sales and use taxes, as provided in chapter 144, RSMo, and the director of revenue has

notified the secretary of state of such failure.

355.856. 1. Each domestic corporation, and each foreign corporation authorized pursuant to this chapter to transact business in this state, shall file with the secretary of state an annual corporate registration report on a form prescribed and furnished by the secretary of state that sets forth:

(1) The name of the corporation and the state or country under whose law it is incorporated;

(2) The address of its registered office and the name of its registered agent at the office in this state;

(3) The address of its principal office;

(4) The names and **physical** business or residence addresses of its directors and principal officers[;]

(5) A brief description of the nature of its activities;

(6) Whether or not it has members;

(7) If it is a domestic corporation, whether it is a public benefit or mutual benefit corporation; and

(8) If it is a foreign corporation, whether it would be a public benefit or mutual benefit corporation had it been incorporated in this state].

2. The information in the annual corporate registration report must be current on the date the annual corporate registration report is executed on behalf of the corporation.

3. The first annual corporate registration report must be delivered to the secretary of state no later than August thirty-first of the year following the calendar year in which a domestic corporation was incorporated or a foreign corporation was authorized to transact business. Subsequent annual corporate registration reports must be delivered to the secretary of state no later than August thirty-first of the following calendar years. If an annual corporate registration report is not filed within the time limits prescribed by this section, the secretary of state shall not accept the report



unless it is accompanied by a fifteen dollar fee. Failure to file the annual registration report as required by this section will result in the administrative dissolution of the corporation as set forth in section 355.706.

4. If an annual corporate registration report does not contain the information required by this section, the secretary of state shall promptly notify the reporting domestic or foreign corporation in writing and return the report to it for correction. [If the report is corrected to contain the information required by this section and delivered to the secretary of state within thirty days after the effective date of notice, it is deemed to be timely filed.]

5. A corporation may change the corporation's registered office or registered agent with the filing of the corporation's annual registration report. To change the corporation's registered agent with the filing of the annual registration report, the corporation must include the new registered agent's written consent to the appointment as registered agent and a written consent stating that such change in registered agents was authorized by resolution duly adopted by the board of directors. The written consent must be signed by the new registered agent and must include such agent's address. If the annual corporate registration report is not completed correctly, the secretary of state may reject the filing of such report.

6. A corporation's annual registration report must be filed in a format and medium prescribed by the secretary of state.

**7. The annual registration report shall be signed by an officer or authorized person and pursuant to this section represents that the signor believes the statements are true and correct to the best knowledge and belief of the person signing, subject to the penalties of section 575.040, RSMo.**

356.211. 1. Each professional corporation and each foreign professional corporation shall file

with the secretary of state an annual corporation registration report [at the time the corporation's franchise tax report is due. Any extension of time for filing the franchise tax report shall not apply to the due date of the annual corporation registration report. Any corporation that is not required to file a franchise tax report shall still be required to file an annual corporation registration report] **pursuant to section 351.120, RSMo.** The corporate registration report shall set forth the following information:

(1) The names and residence **or physical business** addresses of all officers, directors and shareholders of that professional corporation as of the date of the report;

(2) A statement that each officer, director and shareholder is or is not a qualified person as defined in sections 356.011 to 356.261, and setting forth the date on which any shares of the professional corporation were no longer owned by a qualified person, and any subsequent disposition thereof;

(3) A statement as to whether or not suit has been instituted to fix the fair value of any shares not owned by a qualified person, and if so, the date on which and the court in which the same was filed.

2. The report shall be made on a form to be prescribed and furnished by the secretary of state, and shall be executed by [the president or vice president, subject to the penalties of making a false declaration under section 575.060, RSMo. The form shall bear a notice stating that false statements made therein are punishable under section 575.060, RSMo. A reasonable] **an officer of the corporation or authorized person.**

3. A filing fee [to be set by the secretary of state] **in the amount set out in section 351.125, RSMo,** shall be paid with the filing of each report, and no other fees shall be charged therefor; except that, penalty [and interest] fees may be imposed by the secretary of state for late filings. The report

shall be filed subject to the time requirements of section 351.120, RSMo.

[3.] 4. If a professional corporation or foreign professional corporation shall fail to file a report qualifying with the provisions of this section when such a filing is due, then the corporation shall be subject to the provisions of chapter 351, RSMo, that are applicable to a corporation that has failed to timely file the annual report required to be filed under chapter 351, RSMo.”; and

Further amend the title and enacting clause accordingly.

Senator Shields moved that the above amendment be adopted, which motion prevailed.

Senator Cauthorn offered SA 20:

SENATE AMENDMENT NO. 20

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 28, Section 144.025, Line 16, 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, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745 and from the computation of the tax levied, assessed or payable pursuant to the local

sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, 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 142.584, RSMo; 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, RSMo) 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) 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 which converts recovered materials into a new product, or a different form which is used in producing a new product, and shall include a facility or equipment which is 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, RSMo;

(5) 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;

(6) 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;

(7) Animals or poultry used for breeding or feeding purposes;

(8) 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;

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

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

(11) 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, RSMo, solely in the transportation of persons or property in interstate commerce;

(12) 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 (4) 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, RSMo. 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;

(13) 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;

(14) 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, and so certified as such by the director of the department of natural resources, except that any action by the director pursuant to this subdivision may be appealed to the air conservation commission which may uphold or reverse such action;

(15) 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, and so certified as such by the director of the department of natural resources, except that any action by the director pursuant to this subdivision may be appealed to the Missouri clean water commission which may uphold or reverse such action;

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

(17) 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;

(18) 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 of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment and, if purchased by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales 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;

(19) 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;

(20) 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, solely 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 (19) 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;

(21) 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, RSMo;

(22) 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 bedding used in 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 any agricultural product as defined in section 348.400, RSMo**, and all sales of farm machinery, other than airplanes, motor vehicles and trailers. 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” means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and lubricants used exclusively for such farm machinery, **supplies**, and equipment 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;

(23) 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;

(24) 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;

(25) 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, RSMo, to eliminate all state and local sales taxes on such excise taxes;

(26) 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;

(27) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and activities of such agency as provided pursuant to the compact;

(28) 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;

(29) 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;

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

(31) Electrical energy or gas, whether natural, artificial or propane, which is ultimately consumed in connection with the manufacturing of cellular glass products;

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

(33) Tangible personal property purchased for use or consumption directly or exclusively in the research and development of prescription pharmaceuticals consumed by humans or animals;

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

(35) 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, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

(36) 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;

(37) Tangible personal property purchased for use or consumption directly or exclusively in research or experimentation activities performed by life science companies and so certified as such by the director of the department of economic development or the director's designees; except that, the total amount of exemptions certified pursuant to this section shall not exceed one million three hundred thousand dollars in state and local taxes per fiscal year. For purposes of this subdivision, the term "life science companies" means companies whose primary research activities are in agriculture, pharmaceuticals, biomedical or food ingredients, and whose North American Industry Classification System (NAICS) Codes fall under industry 541710 (biotech research or development laboratories), 621511 (medical laboratories) or 541940 (veterinary services). The exemption provided by this subdivision shall expire on June 30, 2003."; and

Further amend the title and enacting clause accordingly.

Senator Cauthorn moved that the above amendment be adopted, which motion prevailed.

Senator Yeckel offered SA 21:

## SENATE AMENDMENT NO. 21

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 33, Section 144.250, Line 16 of said page, by inserting after all of said line the following:

**“144.530. As used in sections 144.530 to 144.563, the following terms shall mean:**

(1) **“Controlled substance”, any drug or substance, whether real or counterfeit, as defined in section 149.011 which is held, possessed, transported, transferred, sold or offered to be sold in violation of state law, except that the term shall not include marijuana;**

(2) **“Dealer”, any person who illegally manufactures, produces, ships, transports or imports into the state or in any manner acquires or possesses more than twenty-eight grams of marijuana, or more than one gram of any controlled substance, or ten or more dosage units of any controlled substance which is not sold by weight;**

(3) **“Director”, the director of the department of revenue;**

(4) **“Domestic marijuana plant”, any cannabis plant at any level of growth which is harvested or tended, manicured, irrigated, fertilized or where there is other evidence that it has been treated in any other way in an effort to enhance growth;**

(5) **“Marijuana”, any marijuana, whether real or counterfeit, as defined in section 149.011 which is held, possessed, transported, transferred, sold or offered to be sold.**

**144.533. 1. There is hereby imposed a tax upon marijuana, domestic marijuana plants and controlled substances at the following rates:**

(1) **On each gram of marijuana, or each portion of a gram, three dollars and fifty cents;**

(2) **On each gram of a wet domestic marijuana plant, forty cents;**

(3) **On each gram of a dry domestic marijuana plant, ninety cents;**

(4) **On each gram of controlled substance, or portion of a gram, two hundred dollars; and**

(5) **On each fifty dosage units of a controlled substance that is not sold by weight, or portion thereof, two thousand dollars.**

**2. For the purpose of calculating such tax, an ounce of marijuana or other controlled substance is measured by the weight of the substance in the dealer's possession. The weight of the marijuana or controlled substance includes all material, mixture or preparation that is added to the marijuana or controlled substance.**

**144.536. 1. The director shall administer the collection of the tax imposed pursuant to section 144.533. All tax payments shall be made to the director, and shall be accompanied by a form devised and furnished by the director.**

**2. The director shall adopt a uniform system of providing, affixing and displaying official stamps, labels or other indicia for marijuana and controlled substances upon which a tax is imposed.**

**3. The director may promulgate rules and regulations necessary to administer and enforce the provisions of sections 144.530 to 144.563.**

**144.539. 1. No dealer may possess any marijuana, domestic marijuana plant or controlled substance upon which a tax is imposed pursuant to section 144.533 unless the tax has been paid as evidenced by an official stamp or other indicia.**

**2. Official stamps, labels or other indicia to be affixed to all marijuana, domestic marijuana plants or controlled substances shall be purchased from the director. The purchaser shall pay one hundred percent of face value for**



each stamp, label or other indicia at the time of purchase. Each such stamp, label or other indicia shall only be valid for three months after its date of issuance. The director shall issue the stamps, labels or other indicia in denominations in multiples of ten dollars. Any person may purchase any such stamp, label or other indicia without disclosing such person's identity.

3. When a dealer purchases, acquires, transports, or imports into this state marijuana, domestic marijuana plants or controlled substances on which a tax is imposed pursuant to section 144.533 and if the indicia evidencing the payment of the tax have not already been affixed, the dealer shall have them permanently affixed on the marijuana, domestic marijuana plant or controlled substance immediately after receiving the substance. Each stamp or other official indicia may be used only once.

4. Taxes imposed upon marijuana, domestic marijuana plants or controlled substances pursuant to the provisions of sections 144.530 to 144.563 are due and payable immediately upon acquisition or possession in this state by a dealer.

144.542. 1. At such time as the director shall determine that a dealer has not paid the tax as directed pursuant to section 144.539 the director may immediately assess a tax based on personal knowledge or information available to the director; mail to the taxpayer at the taxpayer's last known address or serve in person, a written notice of the amount of tax, penalties and interest; and demand its immediate payment. If payment is not immediately made, because collection of every assessment made hereunder is presumed to be in jeopardy due to the nature of the commodity being taxed, the director may immediately collect the tax, penalties and interest in any manner pursuant to section 144.563.

2. The taxpayer may appeal the assessment within fifteen days from the date of mailing of

the notice or the date of personal service of the notice given pursuant to subsection 1 of this section, by requesting in writing a hearing by the director on the correctness of the assessment. The hearing shall be conducted in accordance with the provisions of chapter 536, RSMo. An appeal of the assessment shall not stay the collection of the assessment but shall stay the sale of real or personal property seized pursuant to section 144.563 until the director rules on the correctness of the assessment.

3. The tax, penalties and interest assessed by the director are presumed to be valid and correctly determined and assessed. The burden is upon the taxpayer to show their incorrectness or invalidity. Any statement filed by the director with the court or any other certificate by the director of the amount of tax, penalties and interest determined or assessed is admissible in evidence and constitutes prima facie evidence of the facts it contains.

4. In making an assessment pursuant to subsection 1 of this section, the director may consider a plea agreement or judicial determination made in any criminal case.

5. All taxes not paid to the director of revenue by the person required to remit the same on the date when the same becomes due and payable to the director of revenue shall bear interest at the rate determined by section 32.065, RSMo, from and after such date until paid.

144.545. Neither the director nor a public employee may reveal facts contained in a report or return required by sections 144.530 to 144.563. No information contained in such a report or return may be used against the dealer in any criminal proceeding unless independently obtained, except in connection with a proceeding involving taxes due pursuant to the provisions of sections 144.530 to 144.563 from the taxpayer making the return.

**144.548.** For the purpose of determining the correctness of any return, determining the amount of tax that should have been paid, determining whether or not the dealer should have made a return or paid taxes, or collecting any taxes pursuant to the provisions of sections 144.530 to 144.563, the director may examine, or cause to be examined, any books, papers, records or memoranda, that may be relevant to making such determinations, whether the books, papers, records or memoranda, are the property of or in the possession of the dealer or another person. The director may require the attendance of any person having knowledge or information that may be relevant, compel the production of books, papers, records or memoranda by persons required to attend, take testimony on matters material to the determination, and administer oaths or affirmations. Upon demand of the director or any examiner or investigator, the court shall issue a subpoena for the attendance of a witness or the production of books, papers, records or memoranda. The director may also issue subpoenas. Disobedience of subpoenas issued pursuant to the provisions of sections 144.530 to 144.563 is punishable by the circuit court of the county or city not within a county in which the subpoena is issued, or, if the subpoena is issued by the director, by the circuit court of the county or city not within a county in which the party served with the subpoena is located, in the same manner as contempt of court.

**144.551.** Any dealer violating the provisions of sections 144.530 to 144.563 is subject to a penalty of one hundred percent of the tax in addition to the tax imposed pursuant to section 144.533.

**144.554.** Nothing in sections 144.530 to 144.563 shall in any manner provide immunity for a dealer from criminal prosecution.

**144.557.** The director shall submit annually fifty percent of all moneys received from the

collection of taxes and from assessments of delinquent taxes and penalties imposed pursuant to the provisions of sections 144.530 to 144.563 to the state treasurer, who shall deposit the entire amount thereof in the state treasury and credit the same to the general revenue fund of which one-half shall be for the purpose of and to be appropriated for funding the foundation formula, pursuant to the provisions of section 163.031, RSMo. The director shall remit annually fifty percent of all moneys received from the collection of taxes and from assessments of delinquent taxes and penalties imposed pursuant to the provisions of sections 144.530 to 144.563 as follows:

(1) If the law enforcement agency which conducted the investigation is a county agency, the entire amount shall not be considered state funds and shall be deposited in the county treasury and credited to a special law enforcement trust fund for use solely for law enforcement and criminal prosecution purposes; or

(2) If the law enforcement agency which conducted the investigation is a city agency, the entire amount shall not be considered state funds and shall be deposited in the city treasury and credited to a special law enforcement trust fund for use solely for law enforcement and criminal prosecution purposes; or

(3) If the law enforcement agency which conducted the investigation is a state agency, the entire amount shall be deposited in the state general revenue fund to be appropriated to the state agency for use in law enforcement purposes; or

(4) If more than one law enforcement agency is substantially involved in the investigative process, the amount shall not be considered state funds and shall be distributed equally among the city, county and state law enforcement agencies involved and credited to the appropriate county and city special law

enforcement trust funds and state law enforcement agency funds unless an alternate distribution is mutually agreed upon by the law enforcement agencies involved and submitted in writing to the director.

Funds received shall not be considered to be a source of revenue to meet normal operating expenses of law enforcement agencies.

144.563. 1. Whenever a taxpayer liable to pay any tax, penalty or interest assessed pursuant to section 144.542, refuses or neglects to immediately pay the amount due, the director may issue one or more warrants for the immediate collection of the amount due, directed to the chief law enforcement officer of any county or city not within a county commanding the chief law enforcement officer to seize and sell the real and personal property of the taxpayer found within the county or city not within a county to satisfy the amount specified on the warrant and the cost of executing the warrant. The director may also issue one or more warrants directed to any employee of the department of revenue commanding the employee to seize and sell the real and personal property of the taxpayer found anywhere within the state to satisfy the amount specified on the warrant and the cost of executing the warrant. A copy of the warrant shall also be mailed to the taxpayer at the taxpayer's last known address or served upon the taxpayer in person.

2. The chief law enforcement officer or department of revenue employee shall proceed to execute upon the warrant in the same manner as provided for distress warrants pursuant to sections 136.180 and 136.190, RSMo, except as otherwise provided in this section. In the execution of a warrant issued to a department of revenue employee, the employee shall have all of the powers conferred by law upon a chief law enforcement officer. Any law enforcement officer may assist in the execution of a warrant

if requested to do so by a department of revenue employee.

3. No law exempting any goods and chattels, land and tenements from forced sale under execution shall apply to a seizure and sale under any warrant.

4. A third party holding funds or other personal property of the taxpayer shall immediately, or as soon thereafter as possible, after service of the warrant on such third party, deliver such funds or other personal property to the chief law enforcement officer or department of revenue employee, who shall then deliver such to the director or the director's designee for deposit toward the balance due on the taxpayer's assessment pursuant to section 136.110.

5. The chief law enforcement officer or department of revenue employee shall proceed to levy, collect and sell such property in the manner pursuant to sections 136.200 to 136.230, RSMo.

6. The taxpayer shall have the right to redeem real property within a period of six months from the date of the sale.

7. The director shall have the right at any time to issue alias warrants until the full amount of the tax, penalty and interest is collected.”; and

Further amend the title and enacting clause accordingly.

Senator Yeckel moved that the above amendment be adopted, which motion failed.

Senator Bland offered SA 22:

SENATE AMENDMENT NO. 22

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 26, Section 143.1020, Line 15 of said page, by inserting immediately after said line the following:

“144.020. 1. A tax is hereby levied and imposed 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, including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors, 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 and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

(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” as defined in subdivision (8) of section 144.010 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.

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."

**3. In addition to the tax levied pursuant to subsection 1 of this section, a surcharge equivalent to one half percent of the purchase price paid or charged for all sales of sport utility vehicles in excess of fifty-five thousand dollars, which amount shall be indexed for inflation based upon the consumer price index, is hereby levied and imposed.**"; and

Further amend the title and enacting clause accordingly.

Senator Bland moved that the above amendment be adopted, which motion failed.

Senator Jacob offered **SA 23**:

**SENATE AMENDMENT NO. 23**

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 26, Section 143.1020, Line 15, by inserting immediately after the end of said line the following:

"144.020. 1. A tax is hereby levied and imposed 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, including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard

motors, 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 and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

(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" as defined in subdivision (8) of section 144.010 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.

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."

**3. For a period of three years, beginning on the first day of the first quarter after the enactment of this subsection subject to section 1 of this act, the rate of tax levied pursuant to subdivisions (1) to (9) of subsection 1 of this section shall be increased by one percent to a total of five percent.**"; and

Further amend said bill, page 76, section 577.520, line 1, by inserting immediately after said line the following:

**"Section 1. 1. The department of revenue shall not be authorized to collect the additional one percent tax pursuant to the authority granted in section 144.020 of this act unless a ballot measure is submitted and approved by the voters of this state. The ballot measure shall be submitted by the secretary of state for approval or rejection at the general election held and conducted on the Tuesday immediately following the first Monday in November, 2003, or at a special election to be called by the governor on the ballot measure. If the measure is rejected at such general or special election, the measure may be resubmitted at each subsequent general election, or may be resubmitted at any subsequent special election called by the governor on the ballot measure, until such measure is approved.**

**2. The ballot of the submission shall contain, but is not limited to, the following language:**

**Shall the Missouri Department of Revenue be authorized to assess and collect an additional one percent tax, for a total of five percent, 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?**

YES

NO

**If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite**

“No”.

**3. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are in favor of such measure, then the department of revenue shall be authorized to collect the additional one percent tax pursuant to the authority granted in section 144.020 of this act effective on the first day of the first quarter after the approval of the ballot measure. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are opposed to the measure, then the department of revenue shall have no power to collect the tax unless and until the measure is approved.”; and**

Further amend the title and enacting clause accordingly.

Senator Jacob moved that the above amendment be adopted.

Senator Childers offered **SSA 1** for **SA 23**:

**SENATE SUBSTITUTE AMENDMENT NO. 1  
FOR SENATE AMENDMENT NO. 23**

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 26, Section 143.1020, Line 15 of said page, by inserting after all of said line the following:

“144.020. 1. A tax is hereby levied and imposed 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, including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors, 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 and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

(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" as defined in subdivision (8) of section 144.010 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.

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."

**3. For a period of one year beginning on the first day of the first month after the enactment of this subsection the rate of tax levied pursuant**

**to subdivisions (1) to (8) of subsection 1 of this section shall be increased by one-half of one percent to a total of four and one-half percent.**

**4. Beginning one year after the effective date of this act, for a period of one year the rate of tax levied pursuant to subdivisions (1) to (8) of subsection 1 of this section shall be increased by one-fourth of one percent to a total of four and one-fourth percent.**

**5. Beginning two years after the effective date of this act, for a period of one year the rate of tax levied pursuant to subdivisions (1) to (8) of subsection 1 of this section shall be increased by one-eighth of one percent to a total of four and one-eighth percent.";** and

Further amend said bill, Page 78, Section 2, Line 27 of said page, by inserting after all of said line the following:

**"Section 3. 1. The department of revenue shall not be authorized to collect the additional taxes pursuant to the authority granted in subsections 3, 4, and 5 of section 144.020, RSMo, unless a ballot measure is submitted and approved by the voters of this state. The ballot measure shall be submitted by the secretary of state for approval or rejection at the general election held and conducted on the Tuesday next following the first Monday in November, 2003, or at a special election to be called by the governor for that purpose. If the measure is rejected at such general or special election, the measure may be resubmitted at each subsequent general election, or may be resubmitted at any subsequent special election called by the governor on the ballot measure, until such measure is approved.**

**2. The ballot of submission shall contain, but is not limited to, the following language:**

**"Shall the Missouri Department of Revenue be authorized to assess and collect an additional one-half of one percent tax for one year, which shall then be reduced to one-fourth of one**



percent for one year, and which shall then be reduced to one-eighth of one percent for one year, which additional tax shall thereafter be reduced to zero 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?

Q YES

Q NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

3. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are in favor of such measure, then the department of revenue shall be authorized to collect the additional tax pursuant to the authority granted in subsections 3, 4, and 5 of section 144.020, RSMo, beginning on the first day of the first quarter after approval of the ballot measure. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are opposed to the measure, then the department of revenue shall have no power to collect the tax unless and until the measure is approved."; and

Further amend the title and enacting clause accordingly.

Senator Childers moved that the above substitute amendment be adopted.

Senator Kinder requested a roll call vote be taken on the adoption of SSA 1 for SA 23 and was joined in his request by Senators Bartle, Days, Mathewson and Nodler.

SSA 1 for SA 23 failed of adoption by the following vote:

YEAS—Senators

Bland	Bray	Caskey	Childers
Coleman	Days	Dougherty	Foster
Goode	Jacob	Kennedy	Mathewson
Quick	Shields	Stoll	Wheeler—16

NAYS—Senators

Bartle	Cauthorn	Champion	Clemens
Dolan	Gibbons	Griesheimer	Gross
Kinder	Klindt	Loudon	Nodler
Russell	Scott	Steelman	Vogel
Yeckel—17			

Absent—Senators—None

Absent with leave—Senator DePasco—1

SA 23 was again taken up.

Senator Jacob moved that the above amendment be adopted, which motion prevailed.

Senator Loudon offered SA 24:

SENATE AMENDMENT NO. 24

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 7, Section 320.057, Line 18, by inserting after all of said line the following:

"67.399. 1. The governing body of any municipality or county with a charter form of government and with more than one million inhabitants may, by ordinance, establish a semiannual registration fee not to exceed two hundred dollars which shall be charged to the owner of any parcel of residential property improved by a residential structure, or commercial property improved by a structure containing multiple dwelling units, that is vacant, has been vacant for at least six months, and is characterized by violations of applicable housing codes established by such municipality.

2. The municipality shall designate a municipal officer to investigate any property that may be subject to the registration fee. The officer shall report his findings and recommendations, and shall determine whether any such property shall be subject to the registration fee. Within five business days, the clerk of the municipality or county with a charter form of government and with more than one million inhabitants shall notify by mail the owners of property on which the registration

fee has been levied at their last known address according to the records of the city and the county. The property owner shall have the right to appeal the decision of the office to the municipal court within thirty days of such notification. Absent the existence of any valid appeal or request for reconsideration pursuant to subsection 3 of this section, the registration fee shall begin to accrue on the beginning of the second calendar quarter after the decision of the municipal officer.

3. Within thirty days of the municipality **or county with a charter form of government and with more than one million inhabitants** making such notification, the property owner may complete any improvements to the property that may be necessary to revoke the levy of the registration fee, and then may request a reinspection of the property and a reconsideration of the levy of the registration fee by the municipality **or county with a charter form of government and with more than one million inhabitants**. If the municipal **or county with a charter form of government and with more than one million inhabitants** officer revokes the registration fee, no such assessment shall be made and the matter shall be considered closed. If the [municipal] officer affirms the assessment of the registration fee, the property owner shall have the right to appeal the reconsideration decision of the [municipal] officer to the municipal court within thirty days of such decision. Absent the existence of any valid appeal to the municipal court or other court of competent jurisdiction, the registration fee shall begin to accrue on the beginning of the second calendar quarter after the reconsideration decision of the municipal governing body.

4. The municipal governing body shall establish by ordinance procedures for payment of the registration fee and penalties for delinquent payments of such fees. Any registration fees which are delinquent for a period of one year shall become a lien on the property and shall be subject to foreclosure proceedings in the same manner as delinquent real property taxes. The owner of the

property against which the assessment was originally made shall be able to redeem the property only by presenting evidence that the violations of the applicable housing code cited by the municipal **or county with a charter form of government and with more than one million inhabitants** officers have been cured and presenting payment of all registration fees and penalties. Upon bona fide sale of the property to an unrelated party said lien shall be considered released and the delinquent registration fee forgiven.”; and

Further amend page 78, Section 2, Line 27, by inserting after all of said line the following:

“[67.399. 1. The governing body of any municipality contained wholly or partially within a county with a population of over six hundred thousand and less than nine hundred thousand may adopt an ordinance as provided in this section. The ordinance may establish a semiannual registration fee not to exceed two hundred dollars which shall be charged to the owner of any parcel of residential property improved by a residential structure, or commercial property improved by a structure containing multiple dwelling units, that is vacant, has been vacant for at least six months, and is characterized by violations of applicable housing codes established by such municipality.

2. The municipality shall designate a municipal officer to investigate any property that may be subject to the registration fee. The officer shall report his findings and recommendations, and shall determine whether any such property shall be subject to the registration fee. Within five business days, the clerk of the municipality shall notify by mail the owners of property on which the registration fee has been levied

at their last known address according to the records of the city and the county. The property owner shall have the right to appeal the decision of the office to the municipal court within thirty days of such notification. Absent the existence of any valid appeal or request for reconsideration pursuant to subsection 3 of this section, the registration fee shall begin to accrue on the beginning of the second calendar quarter after the decision of the municipal officer.

3. Within thirty days of the municipality making such notification, the property owner may complete any improvements to the property that may be necessary to revoke the levy of the registration fee, and then may request a reinspection of the property and a reconsideration of the levy of the registration fee by the municipality. If the municipal officer revokes the registration fee, no such assessment shall be made and the matter shall be considered closed. If the municipal officer affirms the assessment of the registration fee, the property owner shall have the right to appeal the reconsideration decision of the municipal officer to the municipal court within thirty days of such decision. Absent the existence of any valid appeal to the municipal court or other court of competent jurisdiction, the registration fee shall begin to accrue on the beginning of the second calendar quarter after the reconsideration decision of the municipal governing body.

4. The municipal governing body shall establish by ordinance procedures for payment of the registration fee and penalties for delinquent payments of such fees. Any registration fees which are delinquent for a period of one year shall become a lien on the property and shall

be subject to foreclosure proceedings in the same manner as delinquent real property taxes. The owner of the property against which the assessment was originally made shall be able to redeem the property only by presenting evidence that the violations of the applicable housing code cited by the municipal officers have been cured and presenting payment of all registration fees and penalties. Upon bona fide sale of the property to an unrelated party said lien shall be considered released and the delinquent registration fee forgiven.]”;  
and

Further amend said title and enacting clause accordingly.

Senator Loudon moved that the above amendment be adopted.

At the request of Senator Loudon, SA 24 was withdrawn.

**PRIVILEGED MOTIONS**

Having voted on the prevailing side, Senator Kinder moved that the vote by which SA 23 was adopted be reconsidered, which motion prevailed by the following vote:

YEAS—Senators

Bartle	Cauthorn	Champion	Clemens
Dolan	Foster	Gibbons	Griesheimer
Gross	Kinder	Klindt	Loudon
Nodler	Russell	Scott	Shields
Steelman	Vogel	Yeckel—19	

NAYS—Senators

Bland	Bray	Caskey	Coleman
Days	Dougherty	Jacob	Kennedy
Mathewson	Quick	Stoll	Wheeler—12

Absent—Senators

Childers	Goode—2
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Absent with leave—Senator DePasco—1

SA 23 was again taken up.

At the request of Senator Jacob, the above amendment was withdrawn.

Senator Coleman offered SA 25:

SENATE AMENDMENT NO. 25

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 78, Section 2, Line 27 of said page, by inserting after all of said line the following:

**“Section 3. 1. The state shall have power to contract, or to authorize the contracting of, a debt or liability on behalf of the state, and to issue bonds or other evidence of indebtedness therefor, not exceeding in the aggregate two billion dollars, for the purpose of technology and infrastructure upgrading, repairing, remodeling, or rebuilding the elementary and secondary public schools of this state, and for building additions thereto and additional elementary and secondary public school buildings where necessary. No more than twenty-five percent of the revenue from such bonds shall be expended in any three-fiscal-year period. The proceeds of the sale or sales of any bonds issued pursuant to this subsection shall be paid into the state treasury and be credited to the “Public School Infrastructure Fund”, which is hereby created in the state treasury. The state board of education shall determine criteria where local school districts can draw money from the fund on a matching basis to be determined by the board.**

**2. All such bonds shall bear interest at a rate not exceeding the rate set by law, payable semiannually, except that the first interest payable thereon may be paid not later than one year from the date of issuance, and maturing not later than twenty years from the date of issuance. Such bonds shall be issued by the state board of fund commissioners in such amount, from time to time, as may be necessary to fully**

**fund the purposes established in subsection 1 of this section as determined by the state.**

**3. The proceeds of the sale of the bonds herein authorized shall be expended pursuant to the provisions of this section.**

**4. All such bonds and the interest thereon shall be paid out of the public school infrastructure bond interest and sinking fund, which is hereby created in the state treasury. Upon the issuance of such bonds, or any portion thereof, the state board of fund commissioners shall notify the commissioner of administration of the amount of money required, in the remaining portion of the fiscal year during which said bonds shall have been issued, for the payment of interest on said bonds, and of the amount of money required for the payment of interest on said bonds in the next succeeding fiscal year, and for the establishment and maintenance of a sinking fund to pay said bonds as they mature. Thereafter, within thirty days after the beginning of each fiscal year, the state board of fund commissioners shall notify the commissioner of administration of the amount of money required for the payment of interest on said bonds in the next succeeding fiscal year and for the maintenance of the sinking fund to pay said bonds maturing in such next succeeding fiscal year.**

**5. So long as there are outstanding bonds or other indebtedness therefor as a result of the provisions of this section, a surcharge entitled the “ABC education assessment” shall be added to the state income tax in an amount equal to one-half of one percent of Missouri taxable income. In the event that the provisions of subsection 10 of this section shall cause moneys to be appropriated toward retiring the debt established herein, the tax rate of the ABC education assessment shall be reduced in the tax year immediately following to offset the additional monies; provided, however, that the ABC education assessment tax rate shall not be**

reduced beyond the level necessary to:

(1) Fully pay the principal and interest maturing and accruing on said bonds during the current fiscal year; and

(2) Fund the school district equalization fund and the teacher and student achievement fund, as provided pursuant to subsection 11 of this section, at a level not less than the level of contribution to such funds by the provisions of subsection 5 of this section in the most recent prior fiscal year in which the provisions of subsection 10 of this section were not operative.

6. It shall be the duty of the commissioner of administration to transfer, at least monthly, the proceeds of the state income tax ABC education assessment to the credit of the public school infrastructure bond interest and sinking fund until there shall have been transferred to said fund the amount so certified to him or her by the state board of fund commissioners, as provided in this section.

7. If at any time after the issuance of any of said bonds, it shall become apparent to the commissioner of administration that neither the proceeds of the ABC education assessment income tax, as aforesaid, nor the provisions of subsection 10 of this section are sufficient for the payment of the principal and interest maturing and accruing on said bonds during the next succeeding fiscal year, a direct tax shall be levied upon all taxable real and tangible personal property in the state for the payment of said bonds and the interest that will accrue thereon. In such event, it shall be the duty of the commissioner of administration annually, on or before the first day of July, to determine the rate of taxation necessary to be levied upon all taxable real and tangible personal property within the state to raise the amount of money needed to pay the principal of and interest on such bonds maturing and accruing in the next succeeding fiscal year, taking into consideration

available funds, delinquencies, and costs of collection. The commissioner of administration shall annually certify the rate of taxation so determined to the county clerk of each county and to the comptroller or other officer in any city not within a county whose duty it shall be to make up and certify the tax books in which are extended the ad valorem state taxes. It shall be the duty of said clerks and said comptroller or other proper officer in any city not within a county to extend upon the tax books the taxes to be collected and to certify the same to the collectors of the revenue of their respective counties and of any city not within a county, who shall collect such taxes at the same time and in the same manner and by the same means as are now or may hereafter be provided by law for the collection of state and county taxes, and to pay the same into the state treasury for the credit of the public school infrastructure bond interest and sinking fund.

8. If at any time the balance in the public school infrastructure bond interest and sinking fund should be insufficient to pay accruing interest or maturing principal of said bonds, the state board of fund commissioners shall direct the commissioner of administration to transfer from the general revenue fund to the public school infrastructure bond interest and sinking fund the sum required for said purposes, or either of them, and said sum so transferred shall be reimbursed to the general revenue fund whenever there may be a balance in the public school infrastructure bond interest and sinking fund in excess of the amount which may then be needed to meet the accruing interest and maturing principal of said bonds during the next succeeding fiscal year.

9. All funds paid into the public school infrastructure bond interest and sinking fund shall be and stand appropriated without legislative action to the payment of principal and interest of said bonds, there to remain until

paid out in discharge of the principal of said bonds and the interest accruing thereon, and no part of such fund shall be used for any other purpose so long as any of the principal of said bonds and the interest thereon shall be unpaid; provided, however, that nothing herein contained shall prevent the reimbursement from the public school infrastructure bond interest and sinking fund of the general revenue fund, as provided in this section.

10. For any fiscal year in the event that total state revenues exceed the revenue limit established in section 18, article X of the Missouri Constitution by one percent or more, notwithstanding the provisions of article X of the Missouri Constitution to the contrary, the excess revenues shall first be appropriated toward retiring any serviceable debt in such fiscal year incurred pursuant to this section; any remaining revenue shall be applied to retiring any future debt incurred pursuant to this section in any subsequent fiscal year in which there are outstanding bonds or other evidence of indebtedness therefor. After all such outstanding debt is retired, any remaining revenue shall be refunded on a pro rata basis as prescribed in section 18, article X of the Missouri Constitution.

11. After the sinking fund and interest requirements of this section have been met, any excess revenue from the ABC education assessment in a fiscal year shall be distributed in equal amounts to two separate funds. Of said funds, fifty percent shall be distributed to the "School District Equalization Fund" which is hereby created in the state treasury and shall be distributed to the public schools of this state on an equal per pupil basis. The remaining fifty percent shall be distributed to the "Teacher and Student Achievement Fund" which is hereby created in the state treasury. Of the funds distributed to the teacher and student achievement fund, one-half shall be used for

grant programs to public schools to promote teacher recruitment, retention, and training, and one-half shall be used for grant programs to public schools to enhance student achievement. The department of elementary and secondary education, with the approval of the state board of education, shall establish the criteria for public school districts to receive said funds. Said funds shall be and stand appropriated without legislative action and shall be considered education funds that shall stand alone and not be considered within the scope of any formula for the equalized funding of the free public schools."; and

Further amend the title and enacting clause accordingly.

Senator Coleman moved that the above amendment be adopted and requested a roll call vote be taken. She was joined in her request by Senators Cauthorn, Days, Gibbons and Mathewson.

President Maxwell assumed the Chair.

SA 25 failed of adoption by the following vote:

YEAS—Senators

Bland	Bray	Caskey	Coleman
Days	Dougherty	Jacob	Mathewson
Quick	Stoll	Wheeler—11	

NAYS—Senators

Bartle	Cauthorn	Champion	Childers
Clemens	Dolan	Foster	Gibbons
Goode	Griesheimer	Gross	Kennedy
Kinder	Klindt	Loudon	Nodler
Russell	Scott	Shields	Steelman
Vogel	Yeckel—22		

Absent—Senators—None

Absent with leave—Senator DePasco—1

Senator Jacob offered **SA 26**:

SENATE AMENDMENT NO. 26

Amend Senate Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 600, Page 26, Section 143.1020, Line 15, by inserting immediately after the end of said line the following:

“144.020. 1. A tax is hereby levied and imposed 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, including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors, 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 and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

(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" as defined in subdivision (8) of section 144.010 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.

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."

**3. For a period of three years, beginning on the first day of the first quarter after the enactment of this subsection subject to section 1 of this act, the rate of tax levied pursuant to subdivisions (1) to (9) of subsection 1 of this section shall be increased by one percent to a total of five percent.”; and**

Further amend said bill, page 78, section 2, line 27, by inserting immediately after said line the following:

**“Section 3. 1. The department of revenue shall not be authorized to collect the additional one percent tax pursuant to the authority granted in section 144.020 of this act unless a ballot measure is submitted and approved by the voters of this state. The ballot measure shall be submitted by the secretary of state for approval or rejection at the general election held and conducted on the Tuesday immediately following the first Monday in November, 2003, or at a special election to be called by the governor on the ballot measure. If the measure is rejected at such general or special election, the measure may be resubmitted at each**

**subsequent general election, or may be resubmitted at any subsequent special election called by the governor on the ballot measure, until such measure is approved.**

**2. The ballot of the submission shall contain, but is not limited to, the following language:**

**Shall the Missouri Department of Revenue be authorized to assess and collect an additional one percent tax, for a total of five percent, 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?**

YES

NO

**If you are in favor of the question, place an “X” in the box opposite “Yes”. If you are opposed to the question, place an “X” in the box opposite “No”.**

**3. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are in favor of such measure, then the department of revenue shall be authorized to collect the additional one percent tax pursuant to the authority granted in section 144.020 of this act effective on the first day of the first quarter after the approval of the ballot measure. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are opposed to the measure, then the department of revenue shall have no power to collect the tax unless and until the measure is approved.”; and**

Further amend the title and enacting clause accordingly.

Senator Jacob moved that the above amendment be adopted.

Senator Jacob offered SSA 1 for SA 26:

SENATE SUBSTITUTE AMENDMENT NO. 1  
FOR SENATE AMENDMENT NO. 26

Amend Senate Substitute for Senate Substitute  
for Senate Committee Substitute for House



Committee Substitute for House Bill No. 600, Page 26, Section 143.1020, Line 15 of said page, by inserting after all of said line the following:

“144.020. 1. A tax is hereby levied and imposed 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, including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors, 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 and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

(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” as defined in subdivision (8) of section 144.010 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.

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."

3. For a period of one year beginning on the first day of the first month after the enactment of this subsection the rate of tax levied pursuant to subdivisions (1) to (8) of subsection 1 of this section shall be increased by one-half of one percent to a total of four and one-half percent.

4. Beginning one year after the effective date of this act, for a period of one year the rate of tax levied pursuant to subdivisions (1) to (8) of subsection 1 of this section shall be increased by one-fourth of one percent to a total of four and one-fourth percent."; and

Further amend said bill, Page 78, Section 2, Line 27 of said page, by inserting after all of said line the following:

"Section 3. 1. The department of revenue shall not be authorized to collect the additional taxes pursuant to the authority granted in subsections 3 and 4, of section 144.020, RSMo, unless a ballot measure is submitted and approved by the voters of this state. The ballot measure shall be submitted by the secretary of state for approval or rejection at the general election held and conducted on the Tuesday next following the first Monday in November, 2003, or at a special election to be called by the governor for that purpose. If the measure is rejected at such general or special election, the

measure may be resubmitted at each subsequent general election, or may be resubmitted at any subsequent special election called by the governor on the ballot measure, until such measure is approved.

2. The ballot of submission shall contain, but is not limited to, the following language:

"Shall the Missouri Department of Revenue be authorized to assess and collect an additional one-half of one percent tax for one year, which shall then be reduced to one-fourth of one percent for one year, which additional tax shall thereafter be reduced to zero 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?"

Q YES

Q NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

3. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are in favor of such measure, then the department of revenue shall be authorized to collect the additional tax pursuant to the authority granted in subsections 3 and 4, of section 144.020, RSMo, beginning on the first day of the first quarter after approval of the ballot measure. If a majority of the votes cast on the ballot measure by the qualified voters voting thereon are opposed to the measure, then the department of revenue shall have no power to collect the tax unless and until the measure is approved."; and

Further amend the title and enacting clause accordingly.

Senator Jacob moved that the above substitute amendment be adopted and requested a roll call vote be taken. He was joined in his request by Senators Bartle, Bland, Caskey and Klindt.

**SSA 1 for SA 26** failed of adoption by the following vote:

YEAS—Senators

Bland	Bray	Caskey	Childers
Coleman	Days	Dougherty	Foster
Goode	Jacob	Kennedy	Mathewson
Quick	Wheeler—14		

NAYS—Senators

Bartle	Cauthorn	Champion	Clemens
Dolan	Gibbons	Griesheimer	Gross
Kinder	Klindt	Loudon	Nodler
Russell	Scott	Shields	Steelman
Vogel	Yeckel—18		

Absent—Senator Stoll—1

Absent with leave—Senator DePasco—1

**SA 26** was again taken up.

At the request of Senator Jacob, the above amendment was withdrawn.

Senator Shields moved that **SS** for **SS** for **SCS** for **HCS** for **HB 600**, as amended, be adopted, which motion prevailed.

On motion of Senator Shields, **SS** for **SS** for **SCS** for **HCS** for **HB 600**, as amended, was read the 3rd time and passed by the following vote:

YEAS—Senators

Bartle	Bland	Bray	Caskey
Cauthorn	Champion	Coleman	Days
Dolan	Dougherty	Foster	Gibbons
Goode	Griesheimer	Jacob	Kennedy
Kinder	Klindt	Mathewson	Nodler
Quick	Russell	Scott	Shields
Steelman	Stoll	Vogel	Wheeler—28

NAYS—Senators

Clemens	Gross	Loudon	Yeckel—4
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Absent—Senator Childers—1

Absent with leave—Senator DePasco—1

The President declared the bill passed.

The emergency clause was adopted by the following vote:

YEAS—Senators

Bartle	Bland	Bray	Caskey
Cauthorn	Champion	Childers	Clemens
Coleman	Days	Dolan	Dougherty
Foster	Gibbons	Goode	Griesheimer
Gross	Jacob	Kennedy	Kinder
Klindt	Loudon	Mathewson	Nodler
Quick	Russell	Scott	Shields
Steelman	Stoll	Vogel	Wheeler
Yeckel—33			

NAYS—Senators—None

Absent—Senators—None

Absent with leave—Senator DePasco—1

On motion of Senator Shields, title to the bill was agreed to.

Senator Shields moved that the vote by which the bill passed be reconsidered.

Senator Gibbons moved that motion lay on the table, which motion prevailed.

### RESOLUTIONS

Senator Klindt offered Senate Resolution No. 826, regarding the Fiftieth Wedding Anniversary of Mr. and Mrs. Bob Masters, Maryville, which was adopted.

Senator Gross offered Senate Resolution No. 827, regarding Jack Sago, St. Charles, which was adopted.

Senator Gross offered Senate Resolution No. 828, regarding Gene Zimmerman, St. Charles County, which was adopted.

Senator Cauthorn offered Senate Resolution No. 829, regarding Norman E. Buckwalter, Palmyra, which was adopted.

Senator Days offered Senate Resolution No. 830, regarding the St. Martin's Child Center,

St. Louis, which was adopted.

Senator Bland offered Senate Resolution No. 831, regarding Virginia Arn, Kansas City, which was adopted.

Senator Dougherty offered Senate Resolution No. 832, regarding Ida Dean, St. Louis, which was adopted.

Senator Wheeler offered Senate Resolution No. 833, regarding Sue Murray, Kansas City, which was adopted.

Senator Bartle offered Senate Resolution No. 834, regarding Magic Touch Cleaning, Incorporated, which was adopted.

Senator Bartle offered Senate Resolution No. 835, regarding Shawn Michale Daughenbaugh, Lee's Summit, which was adopted.

Senator Vogel offered Senate Resolution No. 836, regarding Marilyn K. Dobson, Centertown, which was adopted.

Senator Champion offered Senate Resolution No. 837, regarding the City of Springfield, which was adopted.

On motion of Senator Gibbons, the Senate recessed until 3:55 p.m.

**RECESS**

The time of recess having expired, the Senate was called to order by Senator Gross.

**PRIVILEGED MOTIONS**

Senator Champion moved that the Senate refuse to concur in **HCS for SCS for SB 379** and request the House to recede from its position and, failing to do so, grant the Senate a conference thereon, which motion prevailed.

**HOUSE BILLS ON THIRD READING**

**HCS for HB 390**, with **SCS**, entitled:

An Act to amend chapter 334, RSMo, by adding thereto sixteen new sections relating to

anesthesiologist assistants, with penalty provisions.

Was called from the Informal Calendar and taken up by Senator Cauthorn.

**SCS for HCS for HB 390**, entitled:

**SENATE COMMITTEE SUBSTITUTE FOR HOUSE COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 390**

An Act to amend chapter 334, RSMo, by adding thereto sixteen new sections relating to anesthesiologist assistants, with penalty provisions.

Was taken up.

Senator Cauthorn moved that **SCS for HCS for HB 390** be adopted.

Senator Cauthorn offered **SS for SCS for HCS for HB 390**, entitled:

**SENATE SUBSTITUTE FOR SENATE COMMITTEE SUBSTITUTE FOR HOUSE COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 390**

An Act to repeal section 334.104, RSMo, and to enact in lieu thereof seventeen new sections relating to anesthesiologist assistants, with penalty provisions.

Senator Cauthorn moved that **SS for SCS for HCS for HB 390** be adopted, which motion prevailed.

On motion of Senator Cauthorn, **SS for SCS for HCS for HB 390** was read the 3rd time and passed by the following vote:

**YEAS—Senators**

Bray	Caskey	Cauthorn	Champion
Clemens	Coleman	Days	Dougherty
Foster	Gibbons	Goode	Griesheimer
Gross	Kennedy	Kinder	Klindt
Loudon	Mathewson	Nodler	Quick
Russell	Scott	Shields	Steelman
Stoll	Vogel	Wheeler	Yeckel—28

**NAYS—Senators**

Bartle	Bland—2
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Absent—Senators

Childers Dolan Jacob—3

Absent with leave—Senator DePasco—1

The President declared the bill passed.

On motion of Senator Cauthorn, title to the bill was agreed to.

Senator Cauthorn moved that the vote by which the bill passed be reconsidered.

Senator Gibbons moved that motion lay on the table, which motion prevailed.

HS for HB 511, with SCS, was placed on the Informal Calendar.

HB 444, with SCS, was placed on the Informal Calendar.

HB 208, with SCS, was placed on the Informal Calendar.

HB 286, with SCS, was placed on the Informal Calendar.

HCS for HB 144, with SCS, was placed on the Informal Calendar.

HCS for HBs 346 and 174, with SCS, was placed on the Informal Calendar.

HS for HCS for HB 257, with SCS, was placed on the Informal Calendar.

HB 445, with SCS, was placed on the Informal Calendar.

HS for HCS for HB 156, introduced by Representative Phillips, entitled:

An Act to repeal section 188.039, RSMo, and to enact in lieu thereof two new sections relating to a twenty-four hour waiting period for certain medical procedures, with an effective date for a certain section.

Was taken up by Senator Cauthorn.

Senator Loudon offered SA 1:

SENATE AMENDMENT NO. 1

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 3, Section 188.043, Line 16, by inserting after all of said line the following:

“188.250. 1. No person shall intentionally cause, aid, or assist a minor to obtain an abortion without the consent or consents required by section 188.028.

2. Any person who violates subsection 1 of this section shall be civilly liable to the minor and to the person or persons required to give the consent or consents pursuant to section 188.028. A court may award damages, including attorney's fees and court costs, to any person adversely affected by a violation of this section, and may include an award for punitive damages.

3. It shall not be a defense to a claim brought pursuant to this section that the abortion was performed or induced pursuant to consent to the abortion given in a lawful manner in the state or place where the abortion was performed or induced.

4. An unemancipated minor does not have capacity to consent to any action in violation of this section or section 188.028.

5. A court may enjoin conduct that would be in violation of this section upon petition by the attorney general, a prosecuting or circuit attorney, or any person adversely affected or who reasonably may be adversely affected by such conduct, upon a showing that such conduct:

(1) Is reasonably anticipated to occur in the future; or

(2) Has occurred in the past and that it is not unreasonable to expect that under similar circumstances such conduct will be repeated.”; and

Further amend the title and enacting clause accordingly.

Senator Loudon moved that the above amendment be adopted and requested a roll call vote be taken. He was joined in his request by Senators Bartle, Bray, Coleman and Days.

**SA 1** failed of adoption by the following vote:

YEAS—Senators

Bartle	Caskey	Loudon	Mathewson
Yeckel—5			

NAYS—Senators

Bland	Bray	Cauthorn	Champion
Childers	Clemens	Coleman	Days
Dolan	Dougherty	Foster	Gibbons
Goode	Griesheimer	Gross	Kennedy
Kinder	Klindt	Nodler	Quick
Russell	Scott	Shields	Steelman
Stoll	Vogel	Wheeler—27	

Absent—Senator Jacob—1

Absent with leave—Senator DePasco—1

Senator Dougherty offered **SA 2**:

SENATE AMENDMENT NO. 2

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 3, Section 188.043, Line 16, by inserting immediately after said section and line the following:

**“188.180. 1. As used in this section, the following words and phrases shall mean:**

(1) **“Alternatives to abortion services”, services or counseling offered to pregnant woman to assist her in carrying her unborn child to term instead of having an abortion, and to assist her in caring for her dependent child or placing her child for adoption;**

(2) **“Department”, the department of health and senior services;**

(3) **“Medical emergency”, a physical condition which, on the basis of the physician’s good faith clinical judgment, so complicates the medical condition of a pregnant woman as to**

**necessitate the immediate abortion of her pregnancy to avert the death of the pregnant woman or for which a delay will create a serious risk of substantial and irreversible impairment of a major bodily function of the pregnant woman.**

**2. Except in case of a medical emergency, at least twenty-four hours prior to the abortion, the physician who is to perform or induce an abortion or the referring physician, or other qualified agent of either physician under the physician’s supervision to whom the responsibility has been delegated by the physician, including, but not limited to, a nurse, physician assistant, or social worker, shall provide geographically indexed printed materials designed to inform the woman of public and private agencies providing alternatives to abortion services as provided by this section. The physician, a qualified physician assistant, health care practitioner, technician or social worker actually providing such materials shall sign, and shall cause the patient to sign after receiving such materials, a written statement certifying that such materials have been delivered to, and received by, the patient. All of such executed statements shall be maintained as part of the patient’s medical file, subject to the confidentiality laws and rules of this state.**

**3. The department shall develop geographically indexed educational materials, including but not limited to brochures and other media, about positive options and alternatives to abortion, including, but not limited to, the following:**

(1) **Agencies that are established and operating primarily to offer alternatives to abortion services, including agencies commonly known and referred to as crisis pregnancy centers, pregnancy resource centers and maternity homes;**

(2) **Other alternatives to abortion services**

available to pregnant women and mothers of newborn children offered either directly by the state of Missouri or by contractors with the state of Missouri, or by private community-based programs, to assist a woman in carrying her unborn child to term instead of having an abortion, and to assist her in caring for her dependent child or placing her child for adoption, including, but not limited to prenatal care; medical and mental health care; parenting skills; drug and alcohol testing and treatment; child care; newborn or infant care; housing; utilities; educational services; food, clothing and supplies relating to pregnancy, newborn care and, parenting; adoption assistance; job training and placement; establishing and promoting responsible paternity; domestic abuse protection; and transportation.

The materials shall include a comprehensive list of the agencies providing such alternatives to abortion services, a description of the services offered by each agency, and the addresses and telephone numbers of each agency. The list shall not include any agency which performs or refers for abortion or which holds itself out as performing, inducing or referring for abortions. The following statement shall be prominently placed within such materials: “There are many public and private agencies willing and able to help you to carry your child to term, and to assist you and your child after your child is born, whether you choose to keep your child or place him or her for adoption. The State of Missouri strongly urges you to contact those agencies before making a final decision about abortion. State law requires that your physician or his or her agent give you the opportunity to call agencies like these before you undergo an abortion.”

4. The department shall publicly solicit public and private agencies providing alternatives to abortion services to provide information to the department about the agency and the services rendered by the agency. The

department may utilize already existing lists of agencies providing alternatives to abortion services within the state in preparing the materials required by this section, including the Adoption Awareness Law, section 191.975, RSMo.

5. The materials shall be distributed by the department to family planning clinics, abortion facilities, hospitals where abortions are performed or induced, and physicians who perform or induce abortions. Such materials shall also be available to the public through the department’s Internet web site. The lack or unavailability of such materials provided by the department shall not affect the duties of the physician provided by this section to provide information and educational materials about alternatives to abortion.”; and

Further amend the title and enacting clause of said bill accordingly.

Senator Dougherty moved that the above amendment be adopted and requested a roll call vote be taken. He was joined in his request by Senators Bray, Coleman, Days and Kennedy.

SA 2 failed of adoption by the following vote:

YEAS—Senators

Bland	Bray	Caskey	Coleman
Days	Dougherty	Goode	Kennedy
Mathewson	Quick	Wheeler	Yeckel—12

NAYS—Senators

Bartle	Cauthorn	Champion	Childers
Clemens	Dolan	Foster	Gibbons
Griesheimer	Gross	Kinder	Klindt
Loudon	Nodler	Russell	Scott
Shields	Steelman	Stoll	Vogel—20

Absent—Senator Jacob—1

Absent with leave—Senator DePasco—1

Senator Bray offered SA 3, which was read:

SENATE AMENDMENT NO. 3

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 2, Section 188.039, Line 23, by inserting after the word “emergency” the following: “**or if a patient is a victim of rape or incest**”.

Senator Bray moved that the above amendment be adopted and requested a roll call vote be taken. She was joined in her request by Senators Bland, Days, Mathewson and Wheeler.

President Maxwell assumed the Chair.

A quorum was established by the following vote:

Present—Senators			
Bland	Bray	Caskey	Cauthorn
Champion	Childers	Clemens	Coleman
Days	Foster	Gibbons	Gross
Jacob	Kennedy	Kinder	Klindt
Loudon	Nodler	Scott	Vogel
Wheeler	Yeckel—22		

Absent—Senators			
Bartle	Dolan	Dougherty	Goode
Griesheimer	Mathewson	Quick	Russell
Shields	Steelman	Stoll—11	

Absent with leave—Senator DePasco—1

A quorum was established by the following vote:

Present—Senators			
Bray	Caskey	Cauthorn	Champion
Childers	Clemens	Coleman	Days
Dolan	Foster	Gibbons	Griesheimer
Gross	Jacob	Kennedy	Kinder
Klindt	Loudon	Nodler	Scott
Shields	Steelman	Stoll	Vogel
Wheeler—25			

Absent—Senators			
Bartle	Bland	Dougherty	Goode
Mathewson	Quick	Russell	Yeckel—8

Absent with leave—Senator DePasco—1

A quorum was established by the following vote:

Present—Senators			
Bartle	Bray	Caskey	Cauthorn
Champion	Childers	Clemens	Days
Foster	Gibbons	Griesheimer	Gross
Jacob	Kennedy	Kinder	Loudon
Mathewson	Nodler	Scott	Shields
Stoll	Vogel	Yeckel—23	

Absent—Senators			
Bland	Coleman	Dolan	Dougherty
Goode	Klindt	Quick	Russell
Steelman	Wheeler—10		

Absent with leave—Senator DePasco—1

A quorum was established by the following vote:

Present—Senators			
Bartle	Bland	Bray	Caskey
Cauthorn	Champion	Childers	Clemens
Coleman	Days	Foster	Gibbons
Griesheimer	Gross	Jacob	Kennedy
Kinder	Klindt	Loudon	Mathewson
Nodler	Russell	Scott	Shields
Steelman	Stoll	Vogel	Wheeler
Yeckel—29			

Absent—Senators			
Dolan	Dougherty	Goode	Quick—4

Absent with leave—Senator DePasco—1

**SA 3** failed of adoption by the following vote:

YEAS—Senators			
Bland	Bray	Coleman	Days
Goode	Jacob	Quick	Wheeler—8

NAYS—Senators			
Bartle	Caskey	Cauthorn	Champion
Childers	Clemens	Dolan	Foster
Gibbons	Griesheimer	Gross	Kennedy
Kinder	Klindt	Loudon	Mathewson



Nodler            Russell            Scott            Shields  
 Steelman        Stoll            Vogel            Yeckel—24

Absent—Senator Dougherty—1

Absent with leave—Senator DePasco—1

Senator Wheeler offered SA 4:

**SENATE AMENDMENT NO. 4**

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 3, Section 188.043, Line 16, by inserting after all of said line the following:

“188.070. **No medical records may be copied or removed from an abortion facility or hospital without written permission of the patient.** Any [physician or other] person who [fails to maintain] **knowingly violates** the confidentiality of any records [or], reports [required] **or documents maintained by the abortion facility or hospital or received by the department** under sections 188.010 to 188.085 is guilty of a [misdemeanor and, upon conviction, shall be punished as provided by law] **class D felony.**

**Section 1. Any individual aggrieved by a violation of a provision of chapter 188, RSMo, relating to confidentiality of medical records may, if a civil remedy is not otherwise provided for by law, bring a civil action for damages. If it is found in a civil action that:**

**(1) A person has negligently violated the provisions of chapter 188, RSMo, the person is liable for each violation for:**

**(a) The greater of actual damages or liquidated damages of one thousand dollars; and**

**(b) Court costs and reasonable attorney's fees incurred by the person bringing the action; and**

**(c) Such other relief, including injunctive relief, as the court may deem appropriate; or**

**(2) A person has willfully or intentionally or recklessly violated the provisions of chapter 188, RSMo, the person is liable, for each violation, for:**

**(a) The greater of actual damages or liquidated damages of five thousand dollars; and**

**(b) Exemplary damages; and**

**(c) Court costs and reasonable attorney's fees incurred by the person bringing the action; and**

**(d) Such other relief, including injunctive relief, as the court may deem appropriate.**

**2. The remedies available pursuant to this section are cumulative and in addition to any other criminal or administrative penalties otherwise provided for by law.”; and**

Further amend the title and enacting clause accordingly.

Senator Wheeler moved that the above amendment be adopted.

Senator Shields assumed the Chair.

A quorum was established by the following vote:

Present—Senators

Bartle	Bland	Bray	Caskey
Cauthorn	Champion	Childers	Clemens
Coleman	Dolan	Foster	Gibbons
Goode	Griesheimer	Gross	Jacob
Kennedy	Kinder	Klindt	Loudon
Mathewson	Nodler	Quick	Russell
Scott	Shields	Steelman	Stoll
Vogel	Wheeler	Yeckel—31	

Absent—Senators

Days            Dougherty—2

Absent with leave—Senator DePasco—1

Senator Wheeler requested a roll call vote be taken on the adoption of SA 4 and was joined in

his request by Senators Bray, Caskey, Coleman and Kennedy.

**SA 4** failed of adoption by the following vote:

YEAS—Senators

Bland	Bray	Caskey	Coleman
Days	Goode	Jacob	Mathewson
Quick	Wheeler—10		

NAYS—Senators

Bartle	Cauthorn	Champion	Childers
Clemens	Dolan	Foster	Gibbons
Griesheimer	Gross	Kennedy	Kinder
Klindt	Loudon	Nodler	Russell
Scott	Shields	Steelman	Stoll
Vogel	Yeckel—22		

Absent—Senator Dougherty—1

Absent with leave—Senator DePasco—1

Senator Caskey offered **SA 5**, which was read:

SENATE AMENDMENT NO. 5

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 2, Section 188.039, Line 39, by inserting after “**conference,**” the following: “**and if the woman chooses to proceed with the abortion,**”.

Senator Caskey moved that the above amendment be adopted, which motion prevailed.

Senator Coleman offered **SA 6**:

SENATE AMENDMENT NO. 6

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 1, Section A, Line 2, by inserting after all of said line the following:

“188.015. [Unless the language or context clearly indicates a different meaning is intended, the following words or phrases for the purposes of sections 188.010 to 188.130 shall be given the meaning ascribed to them] **As used in this chapter, the following terms mean:**

(1) “Abortion”, the intentional destruction of

the life of an embryo or fetus in his or her mother's womb or the intentional termination of the pregnancy of a mother with an intention other than to increase the probability of a live birth or to remove a dead or dying unborn child;

(2) “Abortion facility”, a clinic, physician's office, or any other place or facility in which abortions are performed other than a hospital;

(3) “Conception”, the fertilization of the ovum of a female by a sperm of a male;

**(4) “Department”, the department of health and senior services;**

[(4)] (5) “Gestational age”, length of pregnancy as measured from the first day of the woman's last menstrual period;

[(5)] (6) “Physician”, any person licensed to practice medicine in this state by the state board of registration of the healing arts;

[(6)] (7) “Unborn child”, the offspring of human beings from the moment of conception until birth and at every stage of its biological development, including the human conceptus, zygote, morula, blastocyst, embryo, and fetus;

[(7)] (8) “Viability”, that stage of fetal development when the life of the unborn child may be continued indefinitely outside the womb by natural or artificial life-supportive systems.”; and

Further amend said bill, Page 3, Section 188.043, Line 16, by inserting after all of said line the following:

“188.052. 1. An individual abortion report for each abortion performed or induced upon a woman shall be completed by her attending physician. **The report shall include:**

**(1) Information required by the United States Standard Report of Induced Termination of Pregnancy, published by the National Center for Health Statistics, Centers for Disease Control and Prevention, United States Department of Health and Human Services, or**

its successor publication or agency;

(2) **Additional information on the type of abortion procedure used, including the specific surgical or nonsurgical method or the specific abortion-inducing drug or drugs employed, including, but not limited to: vacuum aspiration, suction curettage, sharp curettage, dilation and evacuation or “D&E”, intact D&E, dilation and extraction or “D&X”, intrauterine saline instillation, intrauterine prostaglandin instillation, hysterotomy, methotrexate, mifepristone, or misoprostol; and**

(3) **The reason or reasons the woman became pregnant unintentionally including whether she was using birth control during the month she got pregnant, including what method of family planning she was practicing at the time.**

(4) **The reason or reasons the woman sought the abortion, including specific medical, social, economic, or other factors, including, but not limited to: particular maternal health conditions, pregnancy resulting from rape or incest, does not want others to know of her pregnancy, others object to her pregnancy, has relationship problems with the father of the child or other family members, lack of financial support from the father of the child, disruption of education or job, or desire to limit family size.**

2. An individual complication report for any post-abortion care performed upon a woman shall be completed by the physician providing such post-abortion care. This report shall include, **but not be limited to:**

(1) The date of the abortion;

(2) The name and address of the abortion facility or hospital where the abortion was performed **or induced**;

(3) The nature of the abortion complication diagnosed or treated.

3. All abortion reports shall be signed by the attending physician, and submitted to the [state] department [of health and senior services] within forty-five days from the date of the abortion. All complication reports shall be signed by the physician providing the post-abortion care and submitted to the department [of health and senior services] within forty-five days from the date of the post-abortion care.

4. A copy of the abortion report shall be made a part of the medical record of the patient of the facility or hospital in which the abortion was performed **or induced**.

5. The [state] department [of health and senior services] shall be responsible for collecting all abortion reports and complication reports and collating and evaluating all data gathered therefrom and shall annually publish a statistical report based on such data from abortions performed **or induced and post-abortion care provided** in the previous calendar year. **The report shall specify the gestational age, by weekly increments, at which abortions were performed or induced. The report shall not include any information that would allow the public to identify a specific:**

(1) **Patient who obtained an abortion or who received post-abortion care;**

(2) **Physician who performed or induced an abortion or who provided post-abortion care; or**

(3) **Hospital or abortion facility where the abortion was performed or induced or which provided post-abortion care.**

6. **The information provided by the woman shall be voluntarily provided by the pregnant woman seeking or obtaining the abortion, but the abortion facility, hospital or physician shall make all reasonable efforts to collect the information required by this section, and shall in no way dissuade or discourage the woman from providing the information required by this section.**

188.055. 1. Every abortion facility, hospital,

and physician shall be supplied with forms by the department [of health and senior services] for use in regards to the consents and reports required by sections 188.010 to 188.085. A purpose and function of such consents and reports shall be the preservation of maternal health and life by adding to the sum of medical knowledge through the compilation of relevant maternal health and life data and to monitor all abortions performed **or induced** to assure that they are done only under and in accordance with the provisions of the law.

2. All information obtained by physician, hospital, or abortion facility from a patient for the purpose of preparing reports to the department [of health and senior services] under sections 188.010 to 188.085 or reports received by the [division of health] **department** shall be confidential and shall be used only for statistical purposes. Such records, however, may be inspected and health data acquired by local, state, or national public health officers.

188.070. Any [physician or other] person who [fails to maintain] **knowingly violates** the confidentiality of any records [or], reports [required] **or documents maintained by the abortion facility or hospital or received by the department** under sections 188.010 to 188.085 is guilty of a [misdemeanor and, upon conviction, shall be punished as provided by law] **class D felony**.

**Section 1. 1. Any individual aggrieved by a violation of a state statute relating to the confidentiality of medical records may, if a civil remedy is not otherwise provided for in the statute, bring a civil action for damages. If it is found in a civil action that:**

**(1) A person has negligently violated the statute, the person is liable, for each violation, for:**

**(a) The greater of actual damages or liquidated damages of one thousand dollars; and**

**(b) Court costs and reasonable attorney's fees incurred by the person bringing the action; and**

**(c) Such other relief, including injunctive relief, as the court may deem appropriate; or**

**(2) A person has willfully or intentionally or recklessly violated the statute, the person is liable, for each violation, for:**

**(a) The greater of actual damages or liquidated damages of five thousand dollars; and**

**(b) Exemplary damages; and**

**(c) Court costs and reasonable attorney's fees incurred by the person bringing the action; and**

**(d) Such other relief, including injunctive relief, as the court may deem appropriate.**

**2. The remedies available in this section are cumulative and in addition to any other criminal or administrative penalties otherwise provided for by law.”; and**

Further amend the title and enacting clause accordingly.

Senator Coleman moved that the above amendment be adopted.

Senator Bartle assumed the Chair.

A quorum was established by the following vote:

Present—Senators

Bartle	Bland	Bray	Caskey
Cauthorn	Champion	Childers	Clemens
Coleman	Days	Dolan	Dougherty
Foster	Gibbons	Goode	Griesheimer
Gross	Jacob	Kennedy	Kinder
Loudon	Mathewson	Nodler	Russell
Shields	Steelman	Stoll	Vogel
Wheeler	Yeckel—30		

Absent—Senators

Klindt Quick Scott—3

Absent with leave—Senator DePasco—1

Senator Coleman requested a roll call vote be taken on the adoption of **SA 6** and was joined in her request by Senators Bray, Days, Gibbons and Jacob.

**SA 6** failed of adoption by the following vote:

YEAS—Senators

Bland Bray Caskey Coleman  
Days Dougherty Jacob Quick  
Wheeler—9

NAYS—Senators

Bartle Cauthorn Champion Childers  
Clemens Dolan Foster Gibbons  
Griesheimer Gross Kennedy Kinder  
Klindt Loudon Mathewson Nodler  
Russell Scott Shields Steelman  
Stoll Vogel Yeckel—23

Absent—Senator Goode—1

Absent with leave—Senator DePasco—1

Senator Coleman offered **SA 7**:

**SENATE AMENDMENT NO. 7**

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 3, Section 188.043, Line 16, by inserting after all of said line the following:

**“191.715. 1. This section shall be known and may be cited as the “Woman’s Right To Know Act”.**

**2. For the purpose of this section, “emergency birth control” shall mean contraceptive methods that can be used by women within seventy-two hours of intercourse to prevent pregnancy.**

**3. The division of maternal, child, and**

**family health within the department of health and senior services shall endeavor to raise public awareness and promote appropriate counseling and referrals for emergency birth control by informing hospitals, health care providers, pharmacists, and the community. The division shall develop and distribute information that stress the availability of emergency birth control, its use and safety, and its effectiveness in preventing pregnancy if taken as soon as possible within seventy-two hours of intercourse.”; and**

Further amend the title and enacting clause accordingly.

Senator Coleman moved that the above amendment be adopted and requested a roll call vote be taken. She was joined in her request by Senators Bray, Days, Jacob and Mathewson.

**SA 7** failed of adoption by the following vote:

YEAS—Senators

Bland Bray Coleman Days  
Jacob Quick Wheeler—7

NAYS—Senators

Bartle Caskey Cauthorn Childers  
Clemens Dolan Foster Gibbons  
Griesheimer Gross Kennedy Kinder  
Klindt Loudon Mathewson Nodler  
Russell Scott Shields Steelman  
Stoll Vogel Yeckel—23

Absent—Senators

Champion Dougherty Goode—3

Absent with leave—Senator DePasco—1

Senator Days offered **SA 8**:

**SENATE AMENDMENT NO. 8**

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 2, Section 188.039, Line 44, by inserting after all of said line the following:

**“5. If a patient incurs out of pocket**

**expenses, which shall include but not be limited to the following: mileage, hotel, childcare, meals, etc., the patient shall be able to seek reimbursement from the state.”; and further amend said section by renumbering the remaining subsection accordingly.**

Senator Days moved that the above amendment be adopted, which motion failed.

Senator Shields assumed the Chair.

Senator Bland offered **SA 9**:

SENATE AMENDMENT NO. 9

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 2, Section 188.039, Line 32, by inserting at the end of said line the following: **“The twenty-four hour restriction shall not apply if the patient must travel more than one hundred miles to receive treatment.”**

Senator Bland moved that the above amendment be adopted.

At the request of Senator Bland, **SA 9** was withdrawn.

Senator Caskey offered **SA 10**:

SENATE AMENDMENT NO. 10

Amend House Substitute for House Committee Substitute for House Bill No. 156, Page 3, Section 188.043, Line 16, by inserting at the end of said line the following: **“Any person may apply to a court of competent jurisdiction for permission to adopt an unborn fetus after first obtaining consent from the parent or parents and may further request that the court grant permission to remove the fetus from the biological mother and place the fetus in a surrogate mother to carry to term. The fetus must be appointed a guardian ad litem and a study must be done by the division of family services to determine the fitness of the adoptive individual.”**

Senator Caskey moved that the above amendment be adopted.

At the request of Senator Caskey, **SA 10** was withdrawn.

The President recognized Senator Cauthorn to close on the motion to third read the bill.

Senator Jacob raised the point of order that the recognition of Senator Cauthorn to close was out of order as there were other Senators seeking recognition on the bill.

The point of order was referred to the President Pro Tem, who ruled it not well taken.

Senator Jacob raised the point of order that the proper language was not used to close the debate and therefore the debate should still be open.

The point of order was referred to the President Pro Tem, who ruled it not well taken.

Senator Bland raised the point of order that she had been denied her right to offer an amendment, as the proper language and procedure to close the debate had not been used.

The point of order was referred to the President Pro Tem, who ruled it not well taken as it was dilatory and untimely.

**HS for HCS for HB 156**, as amended, was read the 3rd time and passed by the following vote:

YEAS—Senators

Bartle	Caskey	Cauthorn	Champion
Childers	Clemens	Dolan	Gibbons
Griesheimer	Gross	Kennedy	Kinder
Klindt	Loudon	Mathewson	Nodler
Russell	Scott	Shields	Steelman
Stoll	Vogel	Yeckel—23	

NAYS—Senators

Bray	Coleman	Days	Jacob
Quick	Wheeler—6		

Absent—Senators

Bland	Dougherty	Foster	Goode—4
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Absent with leave—Senator DePasco—1

The President declared the bill passed.

On motion of Senator Cauthorn, title to the bill was agreed to.

Senator Cauthorn moved that the vote by which the bill passed be reconsidered.

Senator Gibbons moved that motion lay on the table, which motion prevailed.

### INTRODUCTIONS OF GUESTS

Senator Bray introduced to the Senate, Mark and Jane Tucker, St. Louis County.

Senator Bray introduced to the Senate, D.J. Gross and Nancy Hagan, St. Louis County.

Senator Goode introduced to the Senate, students from Keeven Elementary School, St. Louis County; and Kenneth Cox III and Morgan Robinson were made honorary pages.

Senator Loudon introduced to the Senate, the Physician of the Day, Dr. Jay F. Piccirillo, M.D., Chesterfield.

Senator Klindt introduced to the Senate, Ken, Cody, and Kolton Keesaman, Osborn.

Senator Vogel introduced to the Senate, representatives of the American Red Cross.

On behalf of Senator Jacob, the President introduced to the Senate, members of Missouri Democratic Federated Women's Clubs from around the state.

On behalf of Senator Jacob, the President introduced to the Senate, representatives of the American Association of Retired Persons from around the state.

Senator Bartle introduced to the Senate, students from Center Place Restoration School, Independence.

Senator Foster introduced to the Senate, Ken Minton, Doug Friend, Gary Capps, Frank Sifford, Dave Brewer, Mayor Willard Adams, Joe Knodell, and Reid Forrister, representing Southeast

Communities United for Regional Advancement.

Senator Gibbons introduced to the Senate, Fritzi, Ethan, and Nathan Smith; and Joshua Klarich, St. Louis County; and Joshua was made an honorary page.

Senator Klindt introduced to the Senate, twenty fifth and sixth grade students from North Davies R-3 School, Coffey.

Senator Kennedy introduced to the Senate, Tracy Allison and Bart Inman, St. Louis.

Senator Kennedy introduced to the Senate, Betty and Tom Meyer, Jill Roth, and Stephanie and Kevin Schenck, Ste. Genevieve.

Senator Scott introduced to the Senate, Jeff and Debbie Osner, Lowry City; and David Swatters, Deepwater.

Senator Childers introduced to the Senate, Dolores Sergeant, Branson; Brenda Eakins, Galena; and Terry Ristalls, Kimberling City.

Senator Childers introduced to the Senate, seventy fifth grade students from Blue Eye Middle School, Blue Eye.

Senator Klindt introduced to the Senate, Alice McGinnis; her son, Wallace; and her grandchildren, Max McGinnis and Louise Jones, Skidmore.

Senator Caskey introduced to the Senate, former State Representative Deleta Williams, Warrensburg.

Senator Loudon introduced to the Senate, former State Representative Luann Ridgeway, Smithville.

Senator Nodler introduced to the Senate, Raye Frerer, and her daughter, Dara, Joplin; and Dinae Wine, Camden Point; and Dara and Dinae were made honorary pages.

Senator Russell introduced to the Senate, his wife, Margaret, and their grandsons, Jason and John Russell, Lebanon; and his daughter, Jeanette

Hutcheson, her husband, Jim, and their children,  
Jimmie and Nicole, Springfield.

On motion of Senator Gibbons, the Senate  
adjourned under the rules.

SENATE CALENDAR

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SIXTY-FOURTH DAY—THURSDAY, MAY 1, 2003

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FORMAL CALENDAR

HOUSE BILLS ON SECOND READING

HCS for HB 688

HS for HB 481-Crowell

HS for HCS for HB 121-Portwood

HCS for HB 138

HB 593-Deeken, et al

THIRD READING OF SENATE BILLS

SS for SCS for SBs 361,  
103, 156 & 329-Steelman  
(In Fiscal Oversight)

SB 305-Jacob and Steelman  
(In Fiscal Oversight)

SB 236-DePasco and Loudon  
(In Fiscal Oversight)

SS for SB 242-Yeckel

SS#2 for SB 695-Goode and Russell  
(In Fiscal Oversight)

SENATE BILLS FOR PERFECTION

SB 458-Childers

SBs 312, 49, 111, 113, 191,  
206, 263, 404, 409, 418,  
538, 550 & 584-Dolan,  
et al, with SCS

SB 485-Shields, with SCS

SB 346-Yeckel, with SCS

SB 531-Childers, with SCS

SB 307-Steelman, with SCS

HOUSE BILLS ON THIRD READING

HCS for HB 288, with SCS  
(Shields)  
(In Fiscal Oversight)

HS for HCS for HBs 517, 94,  
149, 150 & 342-Portwood,  
with SCS (Gross) (In Fiscal Oversight)



HS for HB 668-Crawford, with  
SCS (Dolan)  
(In Fiscal Oversight)

HS for HB 470-Mayer, with SCS  
(Bartle)  
HB 198-Stevenson, et al (Nodler)

## INFORMAL CALENDAR

### SENATE BILLS FOR PERFECTION

SB 18-Yeckel and Cauthorn, with  
SCS & SS for SCS (pending)  
SB 24-Steelman, with SCS  
& SS for SCS (pending)  
SB 27-Gibbons, with SCS  
SB 33-Loudon and Scott,  
with SS (pending)  
SB 51-Shields, with SS,  
SS for SS & SA 1 (pending)  
SB 112-Loudon, with SCS  
SBs 125 & 290-Goode, with  
SCS & SA 6 (pending)  
SB 209-Steelman, et al, with SCS  
SB 217-Champion and Clemens,  
with SS (pending)  
SB 241-Yeckel, with SCS  
SBs 248, 100, 118, 233, 247, 341  
& 420-Gross, et al, with SCS &  
SS for SCS (pending)  
SB 253-Steelman, et al, with SCS,  
SS for SCS & SA 1 (pending)  
SB 300-Cauthorn, et al, with SCS  
SBs 343, 89, 134, 171, 240, 261,  
331, 368, 369, 419, 484 &  
581-Dolan, with SCS

SB 347-Loudon, et al, with SCS  
SB 362-Steelman and Gross  
SBs 381, 384, 432 & 9-Dolan,  
with SCS & SS for SCS  
(pending)  
SBs 415, 88, 200, 223, 413, 523,  
589 & 626- Yeckel, with SCS  
SB 416-Yeckel, with SCS  
SB 436-Klindt, with SCS, SS  
for SCS & SA 2 (pending)  
SB 446-Bartle, with SCS  
SB 450-Mathewson, et al, with  
SCS, SS for SCS & SA 2  
(pending)  
SB 455-Dougherty and Shields  
SB 460-Loudon, with SS &  
SA 1 (pending)  
SB 476-Jacob  
SB 564-Gross  
SB 685-Gibbons, et al, with SCS  
SB 693-Klindt, et al, with SCS  
SJR 13-Stoll

### HOUSE BILLS ON THIRD READING

HCS for HB 73 (Yeckel)  
HCS for HBs 122 & 80 (Bland)

HCS for HB 144, with SCS  
(Vogel)

HB 208-Engler, et al, with SCS  
(Kinder)

HS for HCS for HB 257-  
Munzlinger, with SCS  
(Cauthorn)

HB 286-Bearden, with SCS  
(Shields)

HCS for HB 289, with SCS  
(Steelman)

HS for HCS for HB 321-  
Wilson (130), with SS &  
SS for SS (pending) (Loudon)

HCS for HBs 346 & 174,  
with SCS (Foster)

HS for HCS for HBs 349,  
120, 136 & 328-Crawford  
(Caskey)

HB 412-Goodman, et al  
(Childers)

HB 444-Jackson, with SCS  
(Yeckel)

HB 445-Portwood, et al,  
with SCS (Loudon)

HS for HB 511-Deeken,  
with SCS (Yeckel)

# Unofficial

CONSENT CALENDAR

## Senate Bills

Reported 2/10

SB 62-Caskey

# Journal

Reported 3/13

SB 159-Bland, with SCS  
SB 694-Klindt

SB 490-Dolan

## House Bills

Reported 4/14

HB 307-Merideth and  
Shoemaker (Foster)

HB 505-Byrd and Villa,  
with SCS (Mathewson)

Reported 4/15

HCS for HB 613, with SCS  
(Bartle)

SENATE BILLS WITH HOUSE AMENDMENTS

SCS for SB 16-Childers, with HCS	SCS for SB 296-Griesheimer, with HS for HCS, as amended
SCS for SB 61-Caskey, with HCS	SS for SCS for SB 298-Griesheimer, with HCS, as amended
SB 68-Childers, with HCS	SB 301-Bray, with HCS
SB 101-Caskey, with HCS	SB 325-Steelman, with HCS
SCS for SB 130-Gross and Dolan, with HCS	SB 355-Stoll, with HCS
SB 136-Goode, with HCS	SCS for SB 358-Shields, with HCS
SB 175-Loudon, with HCS	SB 370-Foster, with HCS
SB 186-Cauthorn, with HCS	SCS for SB 373-Bartle, with HCS
SCS for SBs 212 & 220- Bartle, with HCS	SB 399-Caskey, with HCS
SCS for SB 218-Goode, et al, with HCS	SB 423-Childers, with HCA 1
SB 228-Griesheimer, with HCS	SCS for SB 447-Bartle, with HCA 1
SB 266-Shields and Kennedy, with HCS	SB 465-Bartle, with HCS
SB 275-Russell, with HCS	SB 468-Bartle, with HCA 1
SCS for SB 281-Shields, with HCS	SB 470-Bartle, with HCS
SB 289-Dolan, et al, with HCA 1	SB 474-Bartle, with HCS
SCS for SB 295-Shields, with HCS	SB 504-Clemens and Champion, with HCS
	SCS for SB 547-Caskey, with HCS
	SCS for SB 592-Foster, with HCS
	SCS for SB 666-Bland, with HCS

BILLS IN CONFERENCE AND BILLS  
CARRYING REQUEST MESSAGES

In Conference

SCS#2 for SB 52-Shields, with HCS	SB 394-Bartle, with HCS, as amended
SCS for SBs 299 & 40- Champion, et al, with HS, as amended	SB 401-Dolan, et al, with HCS
	SB 407-Klindt, with HCS
	SB 448-Bartle, with HCS
	SB 552-Yeckel, with HCS

Requests to Recede or Grant Conference

SCS for SB 379-Champion,  
with HCS  
(Senate requests House  
recede or grant conference)

HCS for HB 427, with SCS  
(Bartle)  
(House requests Senate  
recede or grant conference)

RESOLUTIONS

SCR 15-Dolan, et al

To be Referred

HCR 29-Jetton, et al

Unofficial

Reported from Committee

SR 30-Shields, with SCS, SS  
for SCS & SA 1 (pending)  
SCR 4-Jacob  
HCR 15-Behnen (Cauthorn)

SCR 17-Cauthorn, et al  
SCR 18-Mathewson and  
Steelman  
HCR 11-Moore and Walton

Journal

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