

FIRST REGULAR SESSION

SENATE BILL NO. 93

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR SHIELDS.

Pre-filed December 1, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0324S.011

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use taxes.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.817, to read as follows:

144.817. In addition to the exemptions granted pursuant to the provisions of section 144.030, there shall also be 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 144.761, purchases of any item of tangible personal property which is, within one year of such purchase, donated without charge to the state of Missouri. The exemption prescribed in this section includes purchases of all items of tangible personal property converted into an item donated as a gift to the state of Missouri.