

FIRST REGULAR SESSION

SENATE BILL NO. 530

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CHILDERS.

Read 1st time February 19, 2003, and 1,000 copies ordered printed.

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TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax exemptions for railway excursions that traverse state lines and operate on railroads which are part of the national transportation system.

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 144.051, to read as follows:

144.051. Notwithstanding any provision of law to the contrary, there is hereby specifically exempted from the provisions of the state 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 state 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, all ticket sales for railway excursions that traverse state lines and travel on railroads which operate on standard gauge track that is part of the federal railroad system of transportation and is part of the National Transportation System. For purposes of this section, "railway excursions" means any trip by such railway that originates within Missouri in which the extension of the trip, from its origination to the most distant point from its origination, does not exceed fifty miles, regardless of purpose or the ability of passengers to disembark while across state lines. No trip which exceeds one hundred miles in total length shall be considered a "railway excursion". The provisions of this section shall be effective for tax years beginning after December 31, 2003.

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