

FIRST REGULAR SESSION

# SENATE BILL NO. 245

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCOTT.

Read 1st time January 26, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

1182L.011

## AN ACT

To repeal section 144.044, RSMo, and to enact in lieu thereof one new section relating to taxation of modular units.

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

Section A. Section 144.044, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.044, to read as follows:

144.044. 1. As used in this section, the [phrase] **following terms mean:**

(1) **"Sale of a modular unit", a transfer of a modular unit as defined in section 700.010, RSMo;**

(2) "Sale of a new manufactured home" [shall be defined to be], a transfer of a manufactured home, as defined in section 700.010, RSMo, which involves the delivery of the document known as the manufacturer's statement of origin to a person other than a manufactured home dealer, as dealer is defined in section 700.010, RSMo, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state.

2. In the event of the sale of a new manufactured home, forty percent of the purchase price, as defined in section 700.320, RSMo, shall be considered the sale of a service and not the sale of tangible personal property. In addition to the exemptions granted under the provisions of section 144.030, the sale of services as defined in this section shall be specifically exempted from the provisions of sections 238.235 and 238.410, RSMo, the local sales tax law as defined in section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745, and from the

**EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

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computation of the tax levied, assessed or payable under sections 238.235 and 238.410, RSMo, the local sales tax law as defined in section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745, and section 238.235, RSMo.

**3. In the event of the sale of a new modular unit, forty percent of the manufacturer's invoice plus any carrier charge and freight charges shall be considered the sale of a service and not the sale of tangible personal property. In addition to the exemptions granted under the provisions of section 144.030, the sale of services as defined in this section shall be specifically exempted from the provisions of sections 238.235 and 238.410, RSMo, the local sales tax law as defined in section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745, and from the computation of the tax levied, assessed or payable under sections 238.235 and 238.410, RSMo, the local sales tax law as defined in section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745, and section 238.235, RSMo.**

**4. In the event of a sale of a new modular unit, for purpose of taxation under this chapter, the manufacturer of modular units shall be considered the contractor. The tax rate shall be computed on the use tax rate at the location where the modular unit is being placed.**

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