

FIRST REGULAR SESSION

SENATE BILL NO. 535

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Read 1st time March 1, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

1958S.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 144.052, to read as follows:

144.052. In addition to the exemptions granted under the provisions of section 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, RSMo, and from the provisions of any local sales tax law, as defined in section 32.085, RSMo, and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, RSMo, and under any local sales tax law, as defined in section 32.085, RSMo, all sales and purchases of tangible personal property, utilities, services, or any other transaction that would otherwise be subject to the state or local sales or use tax when such sales are made to or purchases are made by a contractor for use in fulfillment of any obligation under a contract with the United States government.

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