

SECOND REGULAR SESSION

# SENATE BILL NO. 964

94TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR SMITH.

Read 1st time January 16, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

4510S.011

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## AN ACT

To amend chapters 144 and 640, RSMo, by adding thereto two new sections relating to energy efficiency.

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

Section A. Chapters 144 and 640, RSMo, are amended by adding thereto  
2 two new sections, to be known as sections 144.526 and 640.196, to read as follows:

144.526. 1. This section shall be known, and may be cited as the  
2 "Show Me Green Sales Tax Holiday".

3 2. For purposes of this section, the following terms mean:

4 (1) "Appliance", clothes washers and dryers, water heaters, trash  
5 compactors, dishwashers, conventional ovens, ranges, stoves, air  
6 conditioners, refrigerators and freezers; and

7 (2) "Energy star certified", any appliance approved by both the  
8 United States Environmental Protection Agency and the United States  
9 Department of Energy as eligible to display the energy star label, as  
10 amended from time to time.

11 3. In each year beginning on or after January 1, 2009, there is  
12 hereby specifically exempted from state sales tax law all retail sales of  
13 any energy star certified appliance during a seven-day period  
14 beginning at 12:01 a.m. on April 19th and ending at midnight on April  
15 25th.

16 4. If the governing body of any political subdivision adopted an  
17 ordinance that applied to the 2009 sales tax holiday to prohibit the  
18 provisions of this section from allowing the sales tax holiday to apply  
19 to such political subdivision's local sales tax, then, notwithstanding any

20 provision of a local ordinance to the contrary, the 2009 sales tax  
21 holiday shall not apply to such political subdivision's local sales  
22 tax. However, any such political subdivision may enact an ordinance  
23 to allow the 2009 sales tax holiday to apply to its local sales taxes. A  
24 political subdivision must notify the department of revenue not less  
25 than forty-five calendar days prior to the beginning date of the sales  
26 tax holiday occurring in that year of any ordinance or order rescinding  
27 an ordinance or order to opt out.

28         5. After the 2009 sales tax holiday, any political subdivision may,  
29 by adopting an ordinance or order, choose to prohibit future annual  
30 sales tax holidays from applying to its local sales tax. After opting out,  
31 the political subdivision may rescind the ordinance or order. The  
32 political subdivision must notify the department of revenue not less  
33 than forty-five calendar days prior to the beginning date of the sales  
34 tax holiday occurring in that year of any ordinance or order rescinding  
35 an ordinance or order to opt out.

36         6. This section may not apply to any retailer when less than two  
37 percent of the retailer's merchandise offered for sale qualifies for the  
38 sales tax holiday. The retailer shall offer a sales tax refund in lieu of  
39 the sales tax holiday.

640.196. 1. The department shall administer a financial  
2 assistance program to assist small businesses in conducting voluntary  
3 energy audits. Any such audit shall be conducted for the purpose of  
4 providing guidance to the business on ways to conserve energy and  
5 lower energy costs. Appropriations for the program shall not exceed  
6 one hundred thousand dollars per year.

7         2. The department shall administer a financial assistance  
8 program to assist municipalities in conducting voluntary energy audits  
9 of municipal water systems. Any such audit shall be conducted for the  
10 purpose of providing guidance to the municipality on ways to conserve  
11 energy and lower energy costs. Appropriations for the program shall  
12 not exceed three hundred thousand dollars per year.

13         3. The department shall promulgate rules for the implementation  
14 of the programs created in this section. Any rule or portion of a rule,  
15 as that term is defined in section 536.010, RSMo, that is created under  
16 the authority delegated in this section shall become effective only if it  
17 complies with and is subject to all of the provisions of chapter 536,

18 RSMo, and, if applicable, section 536.028, RSMo. This section and  
19 chapter 536, RSMo, are nonseverable and if any of the powers vested  
20 with the general assembly pursuant to chapter 536, RSMo, to review, to  
21 delay the effective date, or to disapprove and annul a rule are  
22 subsequently held unconstitutional, then the grant of rulemaking  
23 authority and any rule proposed or adopted after August 28, 2008, shall  
24 be invalid and void.

✓  
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Bill

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