SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 1073

94TH GENERAL ASSEMBLY

2008

4898S.01T

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for the sale of certain defense articles sold to foreign governments.

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 144.059, to read as follows:

144.059. In addition to the exemptions granted under this

- chapter, there shall also be specifically exempted from state and local
- 3 sales and use taxes defined, levied, or calculated under section 32.085,
- 4 RSMo, sections 144.010 to 144.525, sections 144.600 to 144.761, or section
- 5 238.235, RSMo, all tangible personal property included on the United
- 6 States munitions list, as provided in 22 CFR 121.1, sold to or purchased
- 7 by any foreign government or agency or instrumentality of such foreign
- 8 government which is used for a governmental purpose.