

FIRST REGULAR SESSION

# SENATE BILL NO. 380

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR STOFFER.

Read 1st time February 16, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

1041S.011

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax exemption for farm products sold at farmers' markets.

*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  
2 section, to be known as section 144.527, to read as follows:

144.527. 1. In addition to the exemptions granted under this  
2 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 sales of farm products sold at a farmers' market.

6 2. For purposes of this section "farm products" shall mean any  
7 fresh fruits, vegetables, mushrooms, nuts, shell eggs, honey or other bee  
8 products, maple syrup or maple sugar, flowers, nursery stock and other  
9 horticultural commodities, livestock food products, including meat,  
10 milk, cheese and other dairy products, food products of "aquaculture",  
11 as defined in subsection 1 of section 277.024, RSMo, including fish,  
12 oysters, clams, mussels and other molluscan shellfish taken from the  
13 waters of the state, products from any tree, vine or plant and other  
14 flowers, or any of the products listed in this subdivision that have been  
15 processed by the participating farmer, including, but not limited to,  
16 baked goods made with farm products.

17 3. For purposes of this section "farmers' market" shall mean a  
18 cooperative or nonprofit enterprise or association that consistently  
19 occupies a given site throughout the season, which operates principally  
20 as a common marketplace for a group of farmers to sell farm products  
21 directly to consumers, and where the products sold are produced by the

22 **participating farmers with the sole intent and purpose of generating a**  
23 **portion of household income.**

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