

SECOND REGULAR SESSION

SENATE BILL NO. 658

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR STOUFFER.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3413S.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 sections 144.010 to 144.525, sections 144.600 to 144.761, or section
5 238.235 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, including fish, oysters,
12 clams, mussels and other molluscan shellfish taken from the waters of
13 the state, products from any tree, vine or plant and other flowers, or
14 any of the products listed in this subdivision that have been processed
15 by the participating farmer, including, but not limited to, baked goods
16 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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