

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend _____ Senate Bill No. 584, Page 1, Section Title, Lines 3-4,

2 by striking the following: "tax on places of amusement,
 3 entertainment, recreation, games, and athletic events" and
 4 inserting in lieu thereof the following: "and use taxes"; and

5 Further amend said bill, page 9, section 144.020, line 73,
 6 by inserting immediately after said line the following:

7 "144.044. 1. As used in this section, the following terms
 8 mean:

9 (1) "Sale of a modular unit", a transfer of a modular unit
 10 as defined in section 700.010;

11 (2) "Sale of a new manufactured home", a transfer of a
 12 manufactured home, as defined in section 700.010, which involves
 13 the delivery of the document known as the manufacturer's
 14 statement of origin to a person other than a manufactured home
 15 dealer, as dealer is defined in section 700.010, for purposes of
 16 allowing such person to obtain a title to the manufactured home
 17 from the department of revenue of this state or the appropriate
 18 agency or officer of any other state;

19 (3) "Sale of a used manufactured home", any subsequent sale
 20 of a manufactured home as defined in section 700.010, which does
 21 not qualify as "new" as defined in subdivision (9) of section
 22 700.010.

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2 2. In the event of the sale of a new manufactured home,
3 forty percent of the purchase price, as defined in section
4 700.320, shall be considered the sale of a service and not the
5 sale of tangible personal property. In addition to the
6 exemptions granted under the provisions of section 144.030, the
7 sale of services as defined in this section shall be specifically
8 exempted from the provisions of sections 238.235 and 238.410, the
9 local sales tax law as defined in section 32.085, sections
10 144.010 to 144.525 and 144.600 to [144.745] 144.761, and from the
11 computation of the tax levied, assessed or payable under sections
12 238.235 and 238.410, the local sales tax law as defined in
13 section 32.085, sections 144.010 to 144.525 and 144.600 to
14 [144.745] 144.761, and section 238.235.

15 3. In the event of the sale of a new modular unit, forty
16 percent of the retail sale of the unit or forty percent of the
17 manufacturer's sales price of the unit if the manufacturer makes
18 a sale to a consumer that is not a retail sale, plus any carrier
19 charge and freight charges shall be considered the sale of a
20 service and sixty percent shall be the retail sale of tangible
21 personal property. In addition to the exemptions granted under
22 the provisions of section 144.030, the sale of services as
23 defined in this section shall be specifically exempted from the
24 provisions of sections 238.235 and 238.410, the local sales tax
25 law as defined in section 32.085, sections 144.010 to 144.525 and
26 144.600 to [144.745] 144.761, and from the computation of the tax
27 levied, assessed, or payable under sections 238.235 and 238.410,
28 the local sales tax law as defined in section 32.085, sections
29 144.010 to 144.525 and 144.600 to [144.745] 144.761, and section

1 238.235.

2 4. In addition to the exemptions granted under the
3 provisions of section 144.030, the sale of a used manufactured
4 home as defined in this section shall be specifically exempted
5 from the provisions of sections 238.235 and 238.410, the local
6 sales tax law as defined in section 32.085, sections 144.010 to
7 144.525 and 144.600 to 144.761, and from the computation of the
8 tax levied, assessed, or payable under sections 238.235 and
9 238.410, the local sales tax law as defined in section 32.085,
10 sections 144.010 to 144.525 and 144.600 to 144.761, and section
11 238.235."; and

12 Further amend the title and enacting clause accordingly.

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