

SENATE SUBSTITUTE
FOR
SENATE BILL NO. 860

AN ACT

To repeal section 144.044, RSMo, and to enact in lieu thereof one new section relating to the sales of used manufactured homes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Section 144.044, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 144.044,
3 to read as follows:

4 144.044. 1. As used in this section, the following terms
5 mean:

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

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

16 (3) "Sale of a used manufactured home", any subsequent sale
17 of a manufactured home as defined in section 700.010, which does
18 not qualify as "new" as defined in subdivision (9) of section

1 700.010.

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3 2. In the event of the sale of a new manufactured home,
4 forty percent of the purchase price, as defined in section
5 700.320, shall be considered the sale of a service and not the
6 sale of tangible personal property. In addition to the
7 exemptions granted under the provisions of section 144.030, the
8 sale of services as defined in this section shall be specifically
9 exempted from the provisions of sections 238.235 and 238.410, the
10 local sales tax law as defined in section 32.085, sections
11 144.010 to 144.525 and 144.600 to [144.745] 144.761, and from the
12 computation of the tax levied, assessed or payable under sections
13 238.235 and 238.410, the local sales tax law as defined in
14 section 32.085, sections 144.010 to 144.525 and 144.600 to
15 [144.745] 144.761, and section 238.235.

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

1 the local sales tax law as defined in section 32.085, sections
2 144.010 to 144.525 and 144.600 to ~~[144.745]~~ 144.761, and section
3 238.235.

4 4. In addition to the exemptions granted under the
5 provisions of section 144.030, the sale of a used manufactured
6 home as defined in this section shall be specifically exempted
7 from the provisions of sections 238.235 and 238.410, the local
8 sales tax law as defined in section 32.085, sections 144.010 to
9 144.525 and 144.600 to 144.761, and from the computation of the
10 tax levied, assessed, or payable under sections 238.235 and
11 238.410, the local sales tax law as defined in section 32.085,
12 sections 144.010 to 144.525 and 144.600 to 144.761, and section
13 238.235.

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