

SECOND REGULAR SESSION

SENATE BILL NO. 860

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CUNNINGHAM.

Read 1st time February 12, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

5906S.011

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:

Section A. Section 144.044, RSMo, is repealed and one new section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

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

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

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

11 **(3) "Sale of a used manufactured home", any subsequent sale of**
12 **a manufactured home as defined in section 700.010, which does not**
13 **qualify as "new" as defined in subdivision (9) of section 700.010.**

14 2. In the event of the sale of a new manufactured home, forty percent of
15 the purchase price, as defined in section 700.320, shall be considered the sale of
16 a service and not the sale of tangible personal property. In addition to the
17 exemptions granted under the provisions of section 144.030, the sale of services
18 as defined in this section shall be specifically exempted from the provisions of
19 sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
20 sections 144.010 to 144.525 and 144.600 to 144.745, and from the computation of

21 the tax levied, assessed or payable under sections 238.235 and 238.410, the local
22 sales tax law as defined in section 32.085, sections 144.010 to 144.525 and
23 144.600 to 144.745, and section 238.235.

24 3. In the event of the sale of a new modular unit, forty percent of the
25 retail sale of the unit or forty percent of the manufacturer's sales price of the unit
26 if the manufacturer makes a sale to a consumer that is not a retail sale, plus any
27 carrier charge and freight charges shall be considered the sale of a service and
28 sixty percent shall be the retail sale of tangible personal property. In addition
29 to the exemptions granted under the provisions of section 144.030, the sale of
30 services as defined in this section shall be specifically exempted from the
31 provisions of sections 238.235 and 238.410, the local sales tax law as defined in
32 section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and from the
33 computation of the tax levied, assessed, or payable under sections 238.235 and
34 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to
35 144.525 and 144.600 to 144.745, and section 238.235.

36 **4. In addition to the exemptions granted under the provisions of**
37 **section 144.030, the sale of a used manufactured home as defined in this**
38 **section shall be specifically exempted from the provisions of sections**
39 **238.235 and 238.410, the local sales tax law as defined in section 32.085,**
40 **sections 144.010 to 144.525 and 144.600 to 144.745, and from the**
41 **computation of the tax levied, assessed, or payable under sections**
42 **238.235 and 238.410, the local sales tax law as defined in section 32.085,**
43 **sections 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.**

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