

FIRST REGULAR SESSION

SENATE BILL NO. 378

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHATZ.

Read 1st time February 2, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1899S.011

AN ACT

To repeal section 144.450, RSMo, and to enact in lieu thereof one new section relating to sales tax on motor vehicles.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 144.450, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 144.450, to read as follows:

144.450. In order to avoid double taxation under the provisions of sections
2 144.010 to 144.510, any person who purchases a motor vehicle, trailer,
3 manufactured home, boat, or outboard motor in any other state and seeks to
4 register or obtain a certificate of title for it in this state shall be credited with the
5 amount of any sales tax or use tax shown to have been previously paid by him on
6 the purchase price of such motor vehicle, trailer, boat, or outboard motor in such
7 other state. The tax imposed by subdivision (9) of subsection 1 of section 144.020
8 shall not apply:

9 (1) To motor vehicles, trailers, boats, or outboard motors brought into this
10 state by a person moving any such vehicle, trailer, boat, or outboard motor into
11 Missouri from another state who shall have been registered and in good faith regularly
12 operated any such motor vehicle, trailer, boat, or outboard motor in such other
13 state at least ninety days prior to the time it is registered in this state;

14 (2) To motor vehicles, trailers, boats, or outboard motors acquired by
15 registered dealers for resale;

16 (3) To motor vehicles, trailers, boats, or outboard motors purchased,
17 owned or used by any religious, charitable or eleemosynary institution for use in
18 the conduct of regular religious, charitable or eleemosynary functions and
19 activities;

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 (4) To motor vehicles owned and used by religious organizations in
21 transferring pupils to and from schools supported by such organization;

22 (5) Where the motor vehicle, trailer, boat, or outboard motor has been
23 acquired by the applicant for a certificate of title therefor by gift or under a will
24 or by inheritance, and the tax hereby imposed has been paid by the donor or
25 decedent;

26 (6) To any motor vehicle, trailer, boat, or outboard motor owned or used
27 by the state of Missouri or any other political subdivision thereof, or by an
28 educational institution supported by public funds; [or]

29 (7) To farm tractors;

30 **(8) To motor vehicles, trailers, boats, or outboard motors owned**
31 **and used by not-for-profit civic, social, service, or fraternal**
32 **organizations in their civic or charitable functions and activities;**

33 **(9) To motor vehicles, trailers, boats, or outboard motors owned**
34 **and used by any private not-for-profit elementary school, secondary**
35 **school, or institution of higher education in the conduct of their**
36 **educational functions and activities;**

37 **(10) To motor vehicles, trailers, boats, or outboard motors owned**
38 **and used by any elementary school, secondary school, or institution of**
39 **higher education in the conduct of their educational functions and**
40 **activities that are supported by public funds; or**

41 **(11) To any transfer of motor vehicles, trailers, boats, or**
42 **outboard motors that is the same type of transfer as set forth in section**
43 **144.617.**

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