

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 20

98TH GENERAL ASSEMBLY

2015

0148S.01T

AN ACT

To repeal section 144.054, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for commercial laundries.

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

Section A. Section 144.054, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 144.054, to read as follows:

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

2 (1) "Processing", any mode of treatment, act, or series of acts performed
3 upon materials to transform or reduce them to a different state or thing,
4 including treatment necessary to maintain or preserve such processing by the
5 producer at the production facility;

6 (2) "Recovered materials", those materials which have been diverted or
7 removed from the solid waste stream for sale, use, reuse, or recycling, whether
8 or not they require subsequent separation and processing.

9 2. In addition to all other exemptions granted under this chapter, there
10 is hereby specifically exempted from the provisions of sections 144.010 to 144.525
11 and 144.600 to 144.761, and from the computation of the tax levied, assessed, or
12 payable under sections 144.010 to 144.525 and 144.600 to 144.761, electrical
13 energy and gas, whether natural, artificial, or propane, water, coal, and energy
14 sources, chemicals, machinery, equipment, and materials used or consumed in the
15 manufacturing, processing, compounding, mining, or producing of any product, or
16 used or consumed in the processing of recovered materials, or used in research
17 and development related to manufacturing, processing, compounding, mining, or
18 producing any product. The exemptions granted in this subsection shall not
19 apply to local sales taxes as defined in section 32.085 and the provisions of this
20 subsection shall be in addition to any state and local sales tax exemption
21 provided in section 144.030.

22 3. In addition to all other exemptions granted under this chapter, there
23 is hereby specifically exempted from the provisions of sections 144.010 to 144.525
24 and 144.600 to 144.761, and section 238.235, and the local sales tax law as
25 defined in section 32.085, and from the computation of the tax levied, assessed,
26 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section
27 238.235, and the local sales tax law as defined in section 32.085, all utilities,
28 machinery, and equipment used or consumed directly in television or radio
29 broadcasting and all sales and purchases of tangible personal property, utilities,
30 services, or any other transaction that would otherwise be subject to the state or
31 local sales or use tax when such sales are made to or purchases are made by a
32 contractor for use in fulfillment of any obligation under a defense contract with
33 the United States government, and all sales and leases of tangible personal
34 property by any county, city, incorporated town, or village, provided such sale or
35 lease is authorized under chapter 100, and such transaction is certified for sales
36 tax exemption by the department of economic development, and tangible personal
37 property used for railroad infrastructure brought into this state for processing,
38 fabrication, or other modification for use outside the state in the regular course
39 of business.

40 4. In addition to all other exemptions granted under this chapter, there
41 is hereby specifically exempted from the provisions of sections 144.010 to 144.525
42 and 144.600 to 144.761, and section 238.235, and the local sales tax law as
43 defined in section 32.085, and from the computation of the tax levied, assessed,
44 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section
45 238.235, and the local sales tax law as defined in section 32.085, all sales and
46 purchases of tangible personal property, utilities, services, or any other
47 transaction that would otherwise be subject to the state or local sales or use tax
48 when such sales are made to or purchases are made by a private partner for use
49 in completing a project under sections 227.600 to 227.669.

50 **5. In addition to all other exemptions granted under this chapter,**
51 **there is hereby specifically exempted from the provisions of sections**
52 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the**
53 **local sales tax law as defined in section 32.085, and from the**
54 **computation of the tax levied, assessed, or payable under sections**
55 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the**
56 **local sales tax law as defined in section 32.085, all materials,**
57 **manufactured goods, machinery and parts, electrical energy and gas,**

58 whether natural, artificial or propane, water, coal and other energy
59 sources, chemicals, soaps, detergents, cleaning and sanitizing agents,
60 and other ingredients and materials inserted by commercial or
61 industrial laundries to treat, clean, and sanitize textiles in facilities
62 which process at least five hundred pounds of textiles per hour and at
63 least sixty thousand pounds per week.

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Unofficial

Bill

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