

FIRST REGULAR SESSION

SENATE BILL NO. 479

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KRAUS.

Read 1st time February 27, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1654S.03I

AN ACT

To repeal section 144.044, RSMo, and to enact in lieu thereof one new section relating to sales taxes on the sale of 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Section A. Section 144.044, RSMo, is repealed and one new section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 a
12 manufactured home as defined in section 700.010, which does not qualify as "new"
13 as defined in subdivision (9) of section 700.010.

14 2. **Notwithstanding any provision of law to the contrary**, in the
15 event of the sale of a new **modular unit or the sale of a new** manufactured
16 home, forty percent of the [purchase price, as defined in section 700.320, shall be
17 considered the sale of a service and not the sale of tangible personal property. In
18 addition to the exemptions granted under the provisions of section 144.030, the
19 sale of services as defined in this section shall be specifically exempted from the

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

20 provisions of sections 238.235 and 238.410, the local sales tax law as defined in
21 section 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and from the
22 computation of the tax levied, assessed or payable under sections 238.235 and
23 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to
24 144.525 and 144.600 to 144.761, and section 238.235.] **amount paid on the
25 first sale into the state of the unit or home, plus all carrier charges and
26 freight charges shall be considered the sale of a service, and sixty
27 percent of the amount paid on the first sale into the state of the unit or
28 home shall be considered the retail sale of tangible personal property
29 subject only to state and local use taxes. The sale of services shall be
30 specifically exempted from state and local sales and use taxes.**

31 3. [In the event of the sale of a new modular unit, forty percent of the
32 retail sale of the unit or forty percent of the manufacturer's sales price of the unit
33 if the manufacturer makes a sale to a consumer that is not a retail sale, plus any
34 carrier charge and freight charges shall be considered the sale of a service and
35 sixty percent shall be the retail sale of tangible personal property. In addition
36 to the exemptions granted under the provisions of section 144.030, the sale of
37 services as defined in this section shall be specifically exempted from the
38 provisions of sections 238.235 and 238.410, the local sales tax law as defined in
39 section 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and from the
40 computation of the tax levied, assessed, or payable under sections 238.235 and
41 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to
42 144.525 and 144.600 to 144.761, and section 238.235.

43 4.] **On the titling of a new manufactured home, the person titling
44 such home shall present an affidavit from the dealer that the state and
45 local use taxes were paid to the manufacturer or present an affidavit
46 from the dealer that the state and local use taxes were paid to the
47 department of revenue by the dealer or pay such taxes to the
48 department of revenue based upon the amount paid on the first sale
49 into the state as set forth under subsection 2 of this section.**

50 4. **All purchases of tangible personal property other than
51 purchases subject to tax under subsection 2 of this section by either a
52 manufactured home dealer or a modular home dealer are subject to tax,
53 whether or not such purchases are resold to others. Any subsequent
54 sale of such tangible personal property is not subject to tax.**

55 5. In addition to the exemptions granted under the provisions of section

56 144.030, the sale of a used manufactured home as defined in this section shall be
57 specifically exempted from the provisions of sections 238.235 and 238.410, the
58 local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and
59 144.600 to 144.761, and from the computation of the tax levied, assessed, or
60 payable under sections 238.235 and 238.410, the local sales tax law as defined in
61 section 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and section
62 238.235.

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Bill

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