

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILLS NOS. 627 & 925

AN ACT

To repeal sections 137.016, 137.021, 137.115, 144.010, 254.075, 254.150, 254.160, 254.170, 254.180, 254.210, 262.900, 265.300, 265.490, 265.494, 267.565, 276.606, 277.020, and 414.032, RSMo, and to enact in lieu thereof fourteen new sections relating to agriculture.

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

1 Section A. Sections 137.016, 137.021, 137.115, 144.010,
2 254.075, 254.150, 254.160, 254.170, 254.180, 254.210, 262.900,
3 265.300, 265.490, 265.494, 267.565, 276.606, 277.020, and
4 414.032, RSMo, are repealed and fourteen new sections enacted in
5 lieu thereof, to be known as sections 137.016, 137.021, 137.115,
6 144.010, 254.075, 254.210, 262.900, 265.300, 265.490, 265.494,
7 267.565, 276.606, 277.020, and 414.032, to read as follows:

8 137.016. 1. As used in Section 4(b) of Article X of the
9 Missouri Constitution, the following terms mean:

10 (1) "Residential property", all real property improved by a
11 structure which is used or intended to be used for residential
12 living by human occupants, vacant land in connection with an
13 airport, land used as a golf course, manufactured home parks, bed
14 and breakfast inns in which the owner resides and uses as a
15 primary residence with six or fewer rooms for rent, and

1 time-share units as defined in section 407.600, except to the
2 extent such units are actually rented and subject to sales tax
3 under subdivision (6) of subsection 1 of section 144.020, but
4 residential property shall not include other similar facilities
5 used primarily for transient housing. For the purposes of this
6 section, "transient housing" means all rooms available for rent
7 or lease for which the receipts from the rent or lease of such
8 rooms are subject to state sales tax pursuant to subdivision (6)
9 of subsection 1 of section 144.020;

10 (2) "Agricultural and horticultural property", all real
11 property used for agricultural purposes and devoted primarily to
12 the raising and harvesting of crops; to the feeding, breeding and
13 management of livestock which shall include breeding, showing,
14 and boarding of horses; to dairying, or to any other combination
15 thereof; and buildings and structures customarily associated with
16 farming, agricultural, and horticultural uses. Agricultural and
17 horticultural property shall also include land devoted to and
18 qualifying for payments or other compensation under a soil
19 conservation or agricultural assistance program under an
20 agreement with an agency of the federal government. Agricultural
21 and horticultural property shall further include land and
22 improvements, exclusive of structures, on privately owned
23 airports that qualify as reliever airports under the National
24 Plan of Integrated Airports System, to receive federal airport
25 improvement project funds through the Federal Aviation
26 Administration. Real property classified as forest croplands
27 shall not be agricultural or horticultural property so long as it
28 is classified as forest croplands and shall be taxed in

1 accordance with the laws enacted to implement Section 7 of
2 Article X of the Missouri Constitution. Agricultural and
3 horticultural property shall also include any sawmill or planing
4 mill defined in the U.S. Department of Labor's Standard
5 Industrial Classification (SIC) Manual under Industry Group 242
6 with the SIC number 2421. Agricultural and horticultural
7 property shall also include urban and community gardens. For the
8 purposes of this section, "urban and community gardens" shall
9 include real property cultivated by residents of a neighborhood
10 or community for the purposes of providing agricultural products,
11 as defined in section 262.900, for the use of residents of the
12 neighborhood or community, and shall not include a garden
13 intended for individual or personal use;

14 (3) "Utility, industrial, commercial, railroad and other
15 real property", all real property used directly or indirectly for
16 any commercial, mining, industrial, manufacturing, trade,
17 professional, business, or similar purpose, including all
18 property centrally assessed by the state tax commission but shall
19 not include floating docks, portions of which are separately
20 owned and the remainder of which is designated for common
21 ownership and in which no one person or business entity owns more
22 than five individual units. All other real property not included
23 in the property listed in subclasses (1) and (2) of Section 4(b)
24 of Article X of the Missouri Constitution, as such property is
25 defined in this section, shall be deemed to be included in the
26 term "utility, industrial, commercial, railroad and other real
27 property".

28 2. Pursuant to Article X of the state constitution, any

1 taxing district may adjust its operating levy to recoup any loss
2 of property tax revenue, except revenues from the surtax imposed
3 pursuant to Article X, Subsection 2 of Section 6 of the
4 constitution, as the result of changing the classification of
5 structures intended to be used for residential living by human
6 occupants which contain five or more dwelling units if such
7 adjustment of the levy does not exceed the highest tax rate in
8 effect subsequent to the 1980 tax year. For purposes of this
9 section, loss in revenue shall include the difference between the
10 revenue that would have been collected on such property under its
11 classification prior to enactment of this section and the amount
12 to be collected under its classification under this section. The
13 county assessor of each county or city not within a county shall
14 provide information to each taxing district within its boundaries
15 regarding the difference in assessed valuation of such property
16 as the result of such change in classification.

17 3. All reclassification of property as the result of
18 changing the classification of structures intended to be used for
19 residential living by human occupants which contain five or more
20 dwelling units shall apply to assessments made after December 31,
21 1994.

22 4. Where real property is used or held for use for more
23 than one purpose and such uses result in different
24 classifications, the county assessor shall allocate to each
25 classification the percentage of the true value in money of the
26 property devoted to each use; except that, where agricultural and
27 horticultural property, as defined in this section, also contains
28 a dwelling unit or units, the farm dwelling, appurtenant

1 residential-related structures and up to five acres immediately
2 surrounding such farm dwelling shall be residential property, as
3 defined in this section, provided that the portion of property
4 used or held for use as an urban and community garden shall not
5 be residential property.

6 5. All real property which is vacant, unused, or held for
7 future use; which is used for a private club, a not-for-profit or
8 other nonexempt lodge, club, business, trade, service
9 organization, or similar entity; or for which a determination as
10 to its classification cannot be made under the definitions set
11 out in subsection 1 of this section, shall be classified
12 according to its immediate most suitable economic use, which use
13 shall be determined after consideration of:

14 (1) Immediate prior use, if any, of such property;

15 (2) Location of such property;

16 (3) Zoning classification of such property; except that,
17 such zoning classification shall not be considered conclusive if,
18 upon consideration of all factors, it is determined that such
19 zoning classification does not reflect the immediate most
20 suitable economic use of the property;

21 (4) Other legal restrictions on the use of such property;

22 (5) Availability of water, electricity, gas, sewers, street
23 lighting, and other public services for such property;

24 (6) Size of such property;

25 (7) Access of such property to public thoroughfares; and

26 (8) Any other factors relevant to a determination of the
27 immediate most suitable economic use of such property.

28 6. All lands classified as forest croplands shall not, for

1 taxation purposes, be classified as subclass (1), subclass (2),
2 or subclass (3) real property, as such classes are prescribed in
3 Section 4(b) of Article X of the Missouri Constitution and
4 defined in this section, but shall be taxed in accordance with
5 the laws enacted to implement Section 7 of Article X of the
6 Missouri Constitution.

7 137.021. 1. The assessor, in grading land which is devoted
8 primarily to the raising and harvesting of crops, to the feeding,
9 breeding and management of livestock, to dairying, or to any
10 combination thereof, as defined in section 137.016, pursuant to
11 the provisions of sections 137.017 to 137.021, shall in addition
12 to the assessor's personal knowledge, judgment and experience,
13 consider soil surveys, decreases in land valuation due to natural
14 disasters, level of flood protection, governmental regulations
15 limiting the use of such land, the estate held in such land, and
16 other relevant information. On or before December thirty-first
17 of each odd-numbered year, the state tax commission shall
18 promulgate by regulation and publish a value based on productive
19 capability for each of the several grades of agricultural and
20 horticultural land. If such rules are not disapproved by the
21 general assembly in the manner set out below, they shall take
22 effect on January first of the next odd-numbered year. Such
23 values shall be based upon soil surveys, soil productivity
24 indexes, production costs, crop yields, appropriate
25 capitalization rates and any other pertinent factors, all of
26 which may be provided by the college of agriculture of the
27 University of Missouri, and shall be used by all county assessors
28 in conjunction with their land grades in determining assessed

1 values. Any regulation promulgated pursuant to this subsection
2 shall be deemed to be beyond the scope and authority provided in
3 this subsection if the general assembly, within the first sixty
4 calendar days of the regular session immediately following the
5 promulgation of such regulation, by concurrent resolution, shall
6 disapprove the values contained in such regulation. If the
7 general assembly so disapproves any regulation promulgated
8 pursuant to this subsection, the state tax commission shall
9 continue to use values set forth in the most recent preceding
10 regulation promulgated pursuant to this subsection.

11 2. Any land which is used as an urban or community garden,
12 as defined in section 137.016, shall be graded as grade #4, or
13 its equivalent, under the rule promulgated by the state tax
14 commission under subsection 1 of this section.

15 3. When land that is agricultural and horticultural
16 property, as defined in section 137.016, and is being valued and
17 assessed for general property tax purposes pursuant to the
18 provisions of sections 137.017 to 137.021 becomes property other
19 than agricultural and horticultural property, as defined in
20 section 137.016, it shall be reassessed as of the following
21 January first.

22 [3.] 4. Separation or split-off of a part of the land which
23 is being valued and assessed for general property tax purposes
24 pursuant to the provisions of sections 137.017 to 137.021, either
25 by conveyance or other action of the owner of the land, so that
26 such land is no longer agricultural and horticultural property,
27 as defined in section 137.016, shall subject the land so
28 separated to reassessment as of the following January first.

1 This shall not impair the right of the remaining land to
2 continuance of valuation and assessment for general property tax
3 purposes pursuant to the provisions of sections 137.017 to
4 137.021.

5 137.115. 1. All other laws to the contrary
6 notwithstanding, the assessor or the assessor's deputies in all
7 counties of this state including the City of St. Louis shall
8 annually make a list of all real and tangible personal property
9 taxable in the assessor's city, county, town or district. Except
10 as otherwise provided in subsection 3 of this section and section
11 137.078, the assessor shall annually assess all personal property
12 at thirty-three and one-third percent of its true value in money
13 as of January first of each calendar year. The assessor shall
14 annually assess all real property, including any new construction
15 and improvements to real property, and possessory interests in
16 real property at the percent of its true value in money set in
17 subsection 5 of this section. The true value in money of any
18 possessory interest in real property in subclass (3), where such
19 real property is on or lies within the ultimate airport boundary
20 as shown by a federal airport layout plan, as defined by 14 CFR
21 151.5, of a commercial airport having a FAR Part 139
22 certification and owned by a political subdivision, shall be the
23 otherwise applicable true value in money of any such possessory
24 interest in real property, less the total dollar amount of costs
25 paid by a party, other than the political subdivision, towards
26 any new construction or improvements on such real property
27 completed after January 1, 2008, and which are included in the
28 above-mentioned possessory interest, regardless of the year in

1 which such costs were incurred or whether such costs were
2 considered in any prior year. The assessor shall annually assess
3 all real property in the following manner: new assessed values
4 shall be determined as of January first of each odd-numbered year
5 and shall be entered in the assessor's books; those same assessed
6 values shall apply in the following even-numbered year, except
7 for new construction and property improvements which shall be
8 valued as though they had been completed as of January first of
9 the preceding odd-numbered year. The assessor may call at the
10 office, place of doing business, or residence of each person
11 required by this chapter to list property, and require the person
12 to make a correct statement of all taxable tangible personal
13 property owned by the person or under his or her care, charge or
14 management, taxable in the county. On or before January first of
15 each even-numbered year, the assessor shall prepare and submit a
16 two-year assessment maintenance plan to the county governing body
17 and the state tax commission for their respective approval or
18 modification. The county governing body shall approve and
19 forward such plan or its alternative to the plan to the state tax
20 commission by February first. If the county governing body fails
21 to forward the plan or its alternative to the plan to the state
22 tax commission by February first, the assessor's plan shall be
23 considered approved by the county governing body. If the state
24 tax commission fails to approve a plan and if the state tax
25 commission and the assessor and the governing body of the county
26 involved are unable to resolve the differences, in order to
27 receive state cost-share funds outlined in section 137.750, the
28 county or the assessor shall petition the administrative hearing

1 commission, by May first, to decide all matters in dispute
2 regarding the assessment maintenance plan. Upon agreement of the
3 parties, the matter may be stayed while the parties proceed with
4 mediation or arbitration upon terms agreed to by the parties.
5 The final decision of the administrative hearing commission shall
6 be subject to judicial review in the circuit court of the county
7 involved. In the event a valuation of subclass (1) real property
8 within any county with a charter form of government, or within a
9 city not within a county, is made by a computer,
10 computer-assisted method or a computer program, the burden of
11 proof, supported by clear, convincing and cogent evidence to
12 sustain such valuation, shall be on the assessor at any hearing
13 or appeal. In any such county, unless the assessor proves
14 otherwise, there shall be a presumption that the assessment was
15 made by a computer, computer-assisted method or a computer
16 program. Such evidence shall include, but shall not be limited
17 to, the following:

18 (1) The findings of the assessor based on an appraisal of
19 the property by generally accepted appraisal techniques; and

20 (2) The purchase prices from sales of at least three
21 comparable properties and the address or location thereof. As
22 used in this subdivision, the word "comparable" means that:

23 (a) Such sale was closed at a date relevant to the property
24 valuation; and

25 (b) Such properties are not more than one mile from the
26 site of the disputed property, except where no similar properties
27 exist within one mile of the disputed property, the nearest
28 comparable property shall be used. Such property shall be within

1 five hundred square feet in size of the disputed property, and
2 resemble the disputed property in age, floor plan, number of
3 rooms, and other relevant characteristics.

4 2. Assessors in each county of this state and the City of
5 St. Louis may send personal property assessment forms through the
6 mail.

7 3. The following items of personal property shall each
8 constitute separate subclasses of tangible personal property and
9 shall be assessed and valued for the purposes of taxation at the
10 following percentages of their true value in money:

11 (1) Grain and other agricultural crops in an unmanufactured
12 condition, one-half of one percent;

13 (2) Livestock, twelve percent;

14 (3) Farm machinery, twelve percent;

15 (4) Motor vehicles which are eligible for registration as
16 and are registered as historic motor vehicles pursuant to section
17 301.131 and aircraft which are at least twenty-five years old and
18 which are used solely for noncommercial purposes and are operated
19 less than fifty hours per year or aircraft that are home built
20 from a kit, five percent;

21 (5) Poultry, twelve percent; and

22 (6) Tools and equipment used for pollution control and
23 tools and equipment used in retooling for the purpose of
24 introducing new product lines or used for making improvements to
25 existing products by any company which is located in a state
26 enterprise zone and which is identified by any standard
27 industrial classification number cited in subdivision (5) of
28 section 135.200, twenty-five percent.

1 4. The person listing the property shall enter a true and
2 correct statement of the property, in a printed blank prepared
3 for that purpose. The statement, after being filled out, shall
4 be signed and either affirmed or sworn to as provided in section
5 137.155. The list shall then be delivered to the assessor.

6 5. (1) All subclasses of real property, as such subclasses
7 are established in Section 4(b) of Article X of the Missouri
8 Constitution and defined in section 137.016, shall be assessed at
9 the following percentages of true value:

10 [(1)] (a) For real property in subclass (1), nineteen
11 percent;

12 [(2)] (b) For real property in subclass (2), twelve
13 percent; and

14 [(3)] (c) For real property in subclass (3), thirty-two
15 percent.

16 (2) A taxpayer may apply to the county assessor, or, if not
17 located within a county, then the assessor of such city, for the
18 reclassification of such taxpayer's real property if the use or
19 purpose of such real property is changed after such property is
20 assessed under the provisions of this chapter. If the assessor
21 determines that such property shall be reclassified, he or she
22 shall determine the assessment under this subsection based on the
23 percentage of the tax year that such property was classified in
24 each subclassification.

25 6. Manufactured homes, as defined in section 700.010, which
26 are actually used as dwelling units shall be assessed at the same
27 percentage of true value as residential real property for the
28 purpose of taxation. The percentage of assessment of true value

1 for such manufactured homes shall be the same as for residential
2 real property. If the county collector cannot identify or find
3 the manufactured home when attempting to attach the manufactured
4 home for payment of taxes owed by the manufactured home owner,
5 the county collector may request the county commission to have
6 the manufactured home removed from the tax books, and such
7 request shall be granted within thirty days after the request is
8 made; however, the removal from the tax books does not remove the
9 tax lien on the manufactured home if it is later identified or
10 found. For purposes of this section, a manufactured home located
11 in a manufactured home rental park, rental community or on real
12 estate not owned by the manufactured home owner shall be
13 considered personal property. For purposes of this section, a
14 manufactured home located on real estate owned by the
15 manufactured home owner may be considered real property.

16 7. Each manufactured home assessed shall be considered a
17 parcel for the purpose of reimbursement pursuant to section
18 137.750, unless the manufactured home is real estate as defined
19 in subsection 7 of section 442.015 and assessed as a realty
20 improvement to the existing real estate parcel.

21 8. Any amount of tax due and owing based on the assessment
22 of a manufactured home shall be included on the personal property
23 tax statement of the manufactured home owner unless the
24 manufactured home is real estate as defined in subsection 7 of
25 section 442.015, in which case the amount of tax due and owing on
26 the assessment of the manufactured home as a realty improvement
27 to the existing real estate parcel shall be included on the real
28 property tax statement of the real estate owner.

1 9. The assessor of each county and each city not within a
2 county shall use the trade-in value published in the October
3 issue of the National Automobile Dealers' Association Official
4 Used Car Guide, or its successor publication, as the recommended
5 guide of information for determining the true value of motor
6 vehicles described in such publication. The assessor shall not
7 use a value that is greater than the average trade-in value in
8 determining the true value of the motor vehicle without
9 performing a physical inspection of the motor vehicle. For
10 vehicles two years old or newer from a vehicle's model year, the
11 assessor may use a value other than average without performing a
12 physical inspection of the motor vehicle. In the absence of a
13 listing for a particular motor vehicle in such publication, the
14 assessor shall use such information or publications which in the
15 assessor's judgment will fairly estimate the true value in money
16 of the motor vehicle.

17 10. Before the assessor may increase the assessed valuation
18 of any parcel of subclass (1) real property by more than fifteen
19 percent since the last assessment, excluding increases due to new
20 construction or improvements, the assessor shall conduct a
21 physical inspection of such property.

22 11. If a physical inspection is required, pursuant to
23 subsection 10 of this section, the assessor shall notify the
24 property owner of that fact in writing and shall provide the
25 owner clear written notice of the owner's rights relating to the
26 physical inspection. If a physical inspection is required, the
27 property owner may request that an interior inspection be
28 performed during the physical inspection. The owner shall have

1 no less than thirty days to notify the assessor of a request for
2 an interior physical inspection.

3 12. A physical inspection, as required by subsection 10 of
4 this section, shall include, but not be limited to, an on-site
5 personal observation and review of all exterior portions of the
6 land and any buildings and improvements to which the inspector
7 has or may reasonably and lawfully gain external access, and
8 shall include an observation and review of the interior of any
9 buildings or improvements on the property upon the timely request
10 of the owner pursuant to subsection 11 of this section. Mere
11 observation of the property via a drive-by inspection or the like
12 shall not be considered sufficient to constitute a physical
13 inspection as required by this section.

14 13. The provisions of subsections 11 and 12 of this section
15 shall only apply in any county with a charter form of government
16 with more than one million inhabitants.

17 14. A county or city collector may accept credit cards as
18 proper form of payment of outstanding property tax or license
19 due. No county or city collector may charge surcharge for
20 payment by credit card which exceeds the fee or surcharge charged
21 by the credit card bank, processor, or issuer for its service. A
22 county or city collector may accept payment by electronic
23 transfers of funds in payment of any tax or license and charge
24 the person making such payment a fee equal to the fee charged the
25 county by the bank, processor, or issuer of such electronic
26 payment.

27 15. Any county or city not within a county in this state
28 may, by an affirmative vote of the governing body of such county,

1 opt out of the provisions of this section and sections 137.073,
2 138.060, and 138.100 as enacted by house bill no. 1150 of the
3 ninety-first general assembly, second regular session and section
4 137.073 as modified by house committee substitute for senate
5 substitute for senate committee substitute for senate bill no.
6 960, ninety-second general assembly, second regular session, for
7 the next year of the general reassessment, prior to January first
8 of any year. No county or city not within a county shall
9 exercise this opt-out provision after implementing the provisions
10 of this section and sections 137.073, 138.060, and 138.100 as
11 enacted by house bill no. 1150 of the ninety-first general
12 assembly, second regular session and section 137.073 as modified
13 by house committee substitute for senate substitute for senate
14 committee substitute for senate bill no. 960, ninety-second
15 general assembly, second regular session, in a year of general
16 reassessment. For the purposes of applying the provisions of
17 this subsection, a political subdivision contained within two or
18 more counties where at least one of such counties has opted out
19 and at least one of such counties has not opted out shall
20 calculate a single tax rate as in effect prior to the enactment
21 of house bill no. 1150 of the ninety-first general assembly,
22 second regular session. A governing body of a city not within a
23 county or a county that has opted out under the provisions of
24 this subsection may choose to implement the provisions of this
25 section and sections 137.073, 138.060, and 138.100 as enacted by
26 house bill no. 1150 of the ninety-first general assembly, second
27 regular session, and section 137.073 as modified by house
28 committee substitute for senate substitute for senate committee

1 substitute for senate bill no. 960, ninety-second general
2 assembly, second regular session, for the next year of general
3 reassessment, by an affirmative vote of the governing body prior
4 to December thirty-first of any year.

5 16. The governing body of any city of the third
6 classification with more than twenty-six thousand three hundred
7 but fewer than twenty-six thousand seven hundred inhabitants
8 located in any county that has exercised its authority to opt out
9 under subsection 15 of this section may levy separate and
10 differing tax rates for real and personal property only if such
11 city bills and collects its own property taxes or satisfies the
12 entire cost of the billing and collection of such separate and
13 differing tax rates. Such separate and differing rates shall not
14 exceed such city's tax rate ceiling.

15 17. Any portion of real property that is available as
16 reserve for strip, surface, or coal mining for minerals for
17 purposes of excavation for future use or sale to others that has
18 not been bonded and permitted under chapter 444 shall be assessed
19 based upon how the real property is currently being used. Any
20 information provided to a county assessor, state tax commission,
21 state agency, or political subdivision responsible for the
22 administration of tax policies shall, in the performance of its
23 duties, make available all books, records, and information
24 requested, except such books, records, and information as are by
25 law declared confidential in nature, including individually
26 identifiable information regarding a specific taxpayer or
27 taxpayer's mine property. For purposes of this subsection, "mine
28 property" shall mean all real property that is in use or readily

1 available as a reserve for strip, surface, or coal mining for
2 minerals for purposes of excavation for current or future use or
3 sale to others that has been bonded and permitted under chapter
4 444.

5 144.010. 1. The following words, terms, and phrases when
6 used in sections 144.010 to 144.525 have the meanings ascribed to
7 them in this section, except when the context indicates a
8 different meaning:

9 (1) "Admission" includes seats and tables, reserved or
10 otherwise, and other similar accommodations and charges made
11 therefor and amount paid for admission, exclusive of any
12 admission tax imposed by the federal government or by sections
13 144.010 to 144.525;

14 (2) "Business" includes any activity engaged in by any
15 person, or caused to be engaged in by him, with the object of
16 gain, benefit or advantage, either direct or indirect, and the
17 classification of which business is of such character as to be
18 subject to the terms of sections 144.010 to 144.525. A person is
19 "engaging in business" in this state for purposes of sections
20 144.010 to 144.525 if such person engages in business [in]
21 activities within this state or maintains a place of business in
22 this state under section 144.605. The isolated or occasional
23 sale of tangible personal property, service, substance, or thing,
24 by a person not engaged in such business, does not constitute
25 engaging in business within the meaning of sections 144.010 to
26 144.525 unless the total amount of the gross receipts from such
27 sales, exclusive of receipts from the sale of tangible personal
28 property by persons which property is sold in the course of the

1 partial or complete liquidation of a household, farm or
2 nonbusiness enterprise, exceeds three thousand dollars in any
3 calendar year. The provisions of this subdivision shall not be
4 construed to make any sale of property which is exempt from sales
5 tax or use tax on June 1, 1977, subject to that tax thereafter;

6 (3) "Captive wildlife", includes but is not limited to
7 exotic partridges, gray partridge, northern bobwhite quail,
8 ring-necked pheasant, captive waterfowl, captive white-tailed
9 deer, captive elk, and captive furbearers held under permit
10 issued by the Missouri department of conservation for hunting
11 purposes. The provisions of this subdivision shall not apply to
12 sales tax on a harvested animal;

13 (4) "Gross receipts", except as provided in section
14 144.012, means the total amount of the sale price of the sales at
15 retail including any services other than charges incident to the
16 extension of credit that are a part of such sales made by the
17 businesses herein referred to, capable of being valued in money,
18 whether received in money or otherwise; except that, the term
19 gross receipts shall not include the sale price of property
20 returned by customers when the full sale price thereof is
21 refunded either in cash or by credit. In determining any tax due
22 under sections 144.010 to 144.525 on the gross receipts, charges
23 incident to the extension of credit shall be specifically
24 exempted. For the purposes of sections 144.010 to 144.525 the
25 total amount of the sale price above mentioned shall be deemed to
26 be the amount received. It shall also include the lease or
27 rental consideration where the right to continuous possession or
28 use of any article of tangible personal property is granted under

1 a lease or contract and such transfer of possession would be
2 taxable if outright sale were made and, in such cases, the same
3 shall be taxable as if outright sale were made and considered as
4 a sale of such article, and the tax shall be computed and paid by
5 the lessee upon the rentals paid. The term "gross receipts"
6 shall not include usual and customary delivery charges that are
7 stated separately from the sale price;

8 (5) "Instructional class", includes any class, lesson, or
9 instruction intended or used for teaching;

10 (6) "Livestock", cattle, calves, sheep, swine, ratite
11 birds, including but not limited to, ostrich and emu, aquatic
12 products as [defined] described in section 277.024, llamas,
13 alpaca, buffalo, bison, elk documented as obtained from a legal
14 source and not from the wild, goats, horses, other equine, or
15 rabbits raised in confinement for human consumption;

16 (7) "Motor vehicle leasing company" shall be a company
17 obtaining a permit from the director of revenue to operate as a
18 motor vehicle leasing company. Not all persons renting or
19 leasing trailers or motor vehicles need to obtain such a permit;
20 however, no person failing to obtain such a permit may avail
21 itself of the optional tax provisions of subsection 5 of section
22 144.070, as hereinafter provided;

23 (8) "Person" includes any individual, firm, copartnership,
24 joint adventure, association, corporation, municipal or private,
25 and whether organized for profit or not, state, county, political
26 subdivision, state department, commission, board, bureau or
27 agency, except the state transportation department, estate,
28 trust, business trust, receiver or trustee appointed by the state

1 or federal court, syndicate, or any other group or combination
2 acting as a unit, and the plural as well as the singular number;

3 (9) "Product which is intended to be sold ultimately for
4 final use or consumption" means tangible personal property, or
5 any service that is subject to state or local sales or use taxes,
6 or any tax that is substantially equivalent thereto, in this
7 state or any other state;

8 (10) "Purchaser" means a person who purchases tangible
9 personal property or to whom are rendered services, receipts from
10 which are taxable under sections 144.010 to 144.525;

11 (11) "Research or experimentation activities" are the
12 development of an experimental or pilot model, plant process,
13 formula, invention or similar property, and the improvement of
14 existing property of such type. Research or experimentation
15 activities do not include activities such as ordinary testing or
16 inspection of materials or products for quality control,
17 efficiency surveys, advertising promotions or research in
18 connection with literary, historical or similar projects;

19 (12) "Sale" or "sales" includes installment and credit
20 sales, and the exchange of properties as well as the sale thereof
21 for money, every closed transaction constituting a sale, and
22 means any transfer, exchange or barter, conditional or otherwise,
23 in any manner or by any means whatsoever, of tangible personal
24 property for valuable consideration and the rendering, furnishing
25 or selling for a valuable consideration any of the substances,
26 things and services herein designated and defined as taxable
27 under the terms of sections 144.010 to 144.525;

28 (13) "Sale at retail" means any transfer made by any person

1 engaged in business as defined herein of the ownership of, or
2 title to, tangible personal property to the purchaser, for use or
3 consumption and not for resale in any form as tangible personal
4 property, for a valuable consideration; except that, for the
5 purposes of sections 144.010 to 144.525 and the tax imposed
6 thereby: (i) purchases of tangible personal property made by
7 duly licensed physicians, dentists, optometrists and
8 veterinarians and used in the practice of their professions shall
9 be deemed to be purchases for use or consumption and not for
10 resale; and (ii) the selling of computer printouts, computer
11 output or microfilm or microfiche and computer-assisted photo
12 compositions to a purchaser to enable the purchaser to obtain for
13 his or her own use the desired information contained in such
14 computer printouts, computer output on microfilm or microfiche
15 and computer-assisted photo compositions shall be considered as
16 the sale of a service and not as the sale of tangible personal
17 property. Where necessary to conform to the context of sections
18 144.010 to 144.525 and the tax imposed thereby, the term sale at
19 retail shall be construed to embrace:

20 (a) Sales of admission tickets, cash admissions, charges
21 and fees to or in places of amusement, entertainment and
22 recreation, games and athletic events, except amounts paid for
23 any instructional class;

24 (b) Sales of electricity, electrical current, water and
25 gas, natural or artificial, to domestic, commercial or industrial
26 consumers;

27 (c) Sales of local and long distance telecommunications
28 service to telecommunications subscribers and to others through

1 equipment of telecommunications subscribers for the transmission
2 of messages and conversations, and the sale, rental or leasing of
3 all equipment or services pertaining or incidental thereto;

4 (d) Sales of service for transmission of messages by
5 telegraph companies;

6 (e) Sales or charges for all rooms, meals and drinks
7 furnished at any hotel, motel, tavern, inn, restaurant, eating
8 house, drugstore, dining car, tourist camp, tourist cabin, or
9 other place in which rooms, meals or drinks are regularly served
10 to the public;

11 (f) Sales of tickets by every person operating a railroad,
12 sleeping car, dining car, express car, boat, airplane, and such
13 buses and trucks as are licensed by the division of motor carrier
14 and railroad safety of the department of economic development of
15 Missouri, engaged in the transportation of persons for hire;

16 (14) "Seller" means a person selling or furnishing tangible
17 personal property or rendering services, on the receipts from
18 which a tax is imposed pursuant to section 144.020;

19 (15) The noun "tax" means either the tax payable by the
20 purchaser of a commodity or service subject to tax, or the
21 aggregate amount of taxes due from the vendor of such commodities
22 or services during the period for which he or she is required to
23 report his or her collections, as the context may require; and

24 (16) "Telecommunications service", for the purpose of this
25 chapter, the transmission of information by wire, radio, optical
26 cable, coaxial cable, electronic impulses, or other similar
27 means. As used in this definition, "information" means knowledge
28 or intelligence represented by any form of writing, signs,

1 signals, pictures, sounds, or any other symbols.

2 Telecommunications service does not include the following if such
3 services are separately stated on the customer's bill or on
4 records of the seller maintained in the ordinary course of
5 business:

6 (a) Access to the internet, access to interactive computer
7 services or electronic publishing services, except the amount
8 paid for the telecommunications service used to provide such
9 access;

10 (b) Answering services and one-way paging services;

11 (c) Private mobile radio services which are not two-way
12 commercial mobile radio services such as wireless telephone,
13 personal communications services or enhanced specialized mobile
14 radio services as defined pursuant to federal law; or

15 (d) Cable or satellite television or music services.

16 2. For purposes of the taxes imposed under sections 144.010
17 to 144.525, and any other provisions of law pertaining to sales
18 or use taxes which incorporate the provisions of sections 144.010
19 to 144.525 by reference, the term manufactured homes shall have
20 the same meaning given it in section 700.010.

21 3. Sections 144.010 to 144.525 may be known and quoted as
22 the "Sales Tax Law".

23 254.075. State-owned lands, used by the commission and
24 classified as forest cropland will not be subject to any ad
25 valorem tax[, or to any yield tax on timber cut on such lands,]
26 nor subject to any penalties if removed from the forest cropland
27 classification.

28 254.210. When a classification shall have been cancelled

1 for cause, the owner of such lands shall make reimbursement to
2 the commission in a manner as the director of revenue shall
3 prescribe for the grant which was paid by the commission to the
4 county in lieu of taxes on this land while so classified as
5 forest cropland, plus a penalty equivalent to ten percent
6 interest thereon. [Such reimbursement shall be in addition to
7 any yield tax which may have been paid or may be collected.]

8 262.900. 1. As used in this section, the following terms
9 mean:

10 (1) "Agricultural products", an agricultural,
11 horticultural, viticultural, or vegetable product, growing of
12 grapes that will be processed into wine, bees, honey, fish or
13 other aquacultural product, planting seed, livestock, a livestock
14 product, a forestry product, poultry or a poultry product, either
15 in its natural or processed state, that has been produced,
16 processed, or otherwise had value added to it in this state;

17 (2) "Blighted area", that portion of the city within which
18 the legislative authority of such city determines that by reason
19 of age, obsolescence, inadequate, or outmoded design or physical
20 deterioration have become economic and social liabilities, and
21 that such conditions are conducive to ill health, transmission of
22 disease, crime or inability to pay reasonable taxes;

23 (3) "Department", the department of agriculture;

24 (4) "Domesticated animal", cattle, calves, sheep, swine,
25 ratite birds including but not limited to ostrich and emu,
26 llamas, alpaca, buffalo, bison, elk documented as obtained from a
27 legal source and not from the wild, goats, or horses, other
28 equines, or rabbits raised in confinement for human consumption;

- 1 (5) "Grower UAZ", a type of UAZ:
- 2 (a) That can either grow produce, raise livestock, or
- 3 produce other value-added agricultural products;
- 4 (b) That does not exceed fifty laying hens, six hundred
- 5 fifty broiler chickens, or thirty domesticated animals;
- 6 (6) "Livestock", cattle, calves, sheep, swine, ratite birds
- 7 including but not limited to ostrich and emu, aquatic products as
- 8 [defined] described in section 277.024, llamas, alpaca, buffalo,
- 9 bison, elk documented as obtained from a legal source and not
- 10 from the wild, goats, or horses, other equines, or rabbits raised
- 11 in confinement for human consumption;
- 12 (7) "Locally grown", a product that was grown or raised in
- 13 the same county or city not within a county in which the UAZ is
- 14 located or in an adjoining county or city not within a county.
- 15 For a product raised or sold in a city not within a county,
- 16 locally grown also includes an adjoining county with a charter
- 17 form of government with more than nine hundred fifty thousand
- 18 inhabitants and those adjoining said county;
- 19 (8) "Meat", any edible portion of livestock or poultry
- 20 carcass or part thereof;
- 21 (9) "Meat product", anything containing meat intended for
- 22 or capable of use for human consumption, which is derived, in
- 23 whole or in part, from livestock or poultry;
- 24 (10) "Mobile unit", the same as motor vehicle as defined in
- 25 section 301.010;
- 26 (11) "Poultry", any domesticated bird intended for human
- 27 consumption;
- 28 (12) "Processing UAZ", a type of UAZ:

1 (a) That processes livestock, poultry, or produce for human
2 consumption;

3 (b) That meets federal and state processing laws and
4 standards;

5 (c) Is a qualifying small business approved by the
6 department;

7 (13) "Qualifying small business", those enterprises which
8 are established within an Urban Agricultural Zone subsequent to
9 its creation, and which meet the definition established for the
10 Small Business Administration and set forth in Section 121.201 of
11 Part 121 of Title 13 of the Code of Federal Regulations;

12 (14) "Value-added agricultural products", any product or
13 products that are the result of:

14 (a) Using an agricultural product grown in this state to
15 produce a meat or dairy product in this state;

16 (b) A change in the physical state or form of the original
17 agricultural product;

18 (c) An agricultural product grown in this state which has
19 had its value enhanced by special production methods such as
20 organically grown products; or

21 (d) A physical segregation of a commodity or agricultural
22 product grown in this state that enhances its value such as
23 identity preserved marketing systems;

24 (15) "Urban agricultural zone" or "UAZ", a zone within a
25 metropolitan statistical area as defined by the United States
26 Office of Budget and Management that has one or more of the
27 following entities that is a qualifying small business and
28 approved by the department, as follows:

1 (a) Any organization or person who grows produce or other
2 agricultural products;

3 (b) Any organization or person that raises livestock or
4 poultry;

5 (c) Any organization or person who processes livestock or
6 poultry;

7 (d) Any organization that sells at a minimum seventy-five
8 percent locally grown food;

9 (16) "Vending UAZ", a type of UAZ:

10 (a) That sells produce, meat, or value-added locally grown
11 agricultural goods;

12 (b) That is able to accept food stamps under the provisions
13 of the Supplemental Nutrition Assistance Program as a form of
14 payment; and

15 (c) Is a qualifying small business that is approved by the
16 department for an UAZ vendor license.

17 2. (1) A person or organization shall submit to any
18 incorporated municipality an application to develop an UAZ on a
19 blighted area of land. Such application shall demonstrate or
20 identify on the application:

21 (a) If the person or organization is a grower UAZ,
22 processing UAZ, vending UAZ, or a combination of all three types
23 of UAZs provided in this paragraph, in which case the person or
24 organization shall meet the requirements of each type of UAZ in
25 order to qualify;

26 (b) The number of jobs to be created;

27 (c) The types of products to be produced; and

28 (d) If applying for a vending UAZ, the ability to accept

1 food stamps under the provisions of the Supplemental Nutrition
2 Assistance Program if selling products to consumers.

3 (2) A municipality shall review and modify the application
4 as necessary before either approving or denying the request to
5 establish an UAZ.

6 (3) Approval of the UAZ by such municipality shall be
7 reviewed five and ten years after the development of the UAZ.
8 After twenty-five years, the UAZ shall dissolve.

9
10 If the municipality finds during its review that the UAZ is not
11 meeting the requirements set out in this section, the
12 municipality may dissolve the UAZ.

13 3. The governing body of any municipality planning to seek
14 designation of an urban agricultural zone shall establish an
15 urban agricultural zone board. The number of members on the
16 board shall be seven. One member of the board shall be appointed
17 by the school district or districts located within the area
18 proposed for designation of an urban agricultural zone. Two
19 members of the board shall be appointed by other affected taxing
20 districts. The remaining four members shall be chosen by the
21 chief elected officer of the municipality. The four members
22 chosen by the chief elected officer of the municipality shall all
23 be residents of the county or city not within a county in which
24 the UAZ is to be located, and at least one of such four members
25 shall have experience in or represent organizations associated
26 with sustainable agriculture, urban farming, community gardening,
27 or any of the activities or products authorized by this section
28 for UAZs.

1 4. The school district member and the two affected taxing
2 district members shall each have initial terms of five years. Of
3 the four members appointed by the chief elected official, two
4 shall have initial terms of four years, and two shall have
5 initial terms of three years. Thereafter, members shall serve
6 terms of five years. Each member shall hold office until a
7 successor has been appointed. All vacancies shall be filled in
8 the same manner as the original appointment. For inefficiency or
9 neglect of duty or misconduct in office, a member of the board
10 may be removed by the applicable appointing authority.

11 5. A majority of the members shall constitute a quorum of
12 such board for the purpose of conducting business and exercising
13 the powers of the board and for all other purposes. Action may
14 be taken by the board upon a vote of a majority of the members
15 present.

16 6. The members of the board annually shall elect a chair
17 from among the members.

18 7. The role of the board shall be to conduct the activities
19 necessary to advise the governing body on the designation of an
20 urban agricultural zone and any other advisory duties as
21 determined by the governing body. The role of the board after
22 the designation of an urban agricultural zone shall be review and
23 assessment of zone activities.

24 8. Prior to the adoption of an ordinance proposing the
25 designation of an urban agricultural zone, the urban agricultural
26 board shall fix a time and place for a public hearing and notify
27 each taxing district located wholly or partially within the
28 boundaries of the proposed urban agricultural zone. The board

1 shall send, by certified mail, a notice of such hearing to all
2 taxing districts and political subdivisions in the area to be
3 affected and shall publish notice of such hearing in a newspaper
4 of general circulation in the area to be affected by the
5 designation at least twenty days prior to the hearing but not
6 more than thirty days prior to the hearing. Such notice shall
7 state the time, location, date, and purpose of the hearing. At
8 the public hearing any interested person or affected taxing
9 district may file with the board written objections to, or
10 comments on, and may be heard orally in respect to, any issues
11 embodied in the notice. The board shall hear and consider all
12 protests, objections, comments, and other evidence presented at
13 the hearing. The hearing may be continued to another date
14 without further notice other than a motion to be entered upon the
15 minutes fixing the time and place of the subsequent hearing.

16 9. Following the conclusion of the public hearing required
17 under subsection 8 of this section, the governing authority of
18 the municipality may adopt an ordinance designating an urban
19 agricultural zone.

20 10. The real property of the UAZ shall not be subject to
21 assessment or payment of ad valorem taxes on real property
22 imposed by the cities affected by this section, or by the state
23 or any political subdivision thereof, for a period of up to
24 twenty-five years as specified by ordinance under subsection 9 of
25 this section, except to such extent and in such amount as may be
26 imposed upon such real property during such period, as was
27 determined by the assessor of the county in which such real
28 property is located, or, if not located within a county, then by

1 the assessor of such city, in an amount not greater than the
2 amount of taxes due and payable thereon during the calendar year
3 preceding the calendar year during which the urban agricultural
4 zone was designated. The amounts of such tax assessments shall
5 not be increased during such period so long as the real property
6 is used in furtherance of the activities provided under the
7 provisions of subdivision (15) of subsection 1 of this section.
8 At the conclusion of the period of abatement provided by the
9 ordinance, the property shall then be reassessed. If only a
10 portion of real property is used as an UAZ, then only that
11 portion of real property shall be exempt from assessment or
12 payment of ad valorem taxes on such property, as provided by this
13 section.

14 11. If the water services for the UAZ are provided by the
15 municipality, the municipality may authorize a grower UAZ to pay
16 wholesale water rates for the cost of water consumed on the UAZ.
17 If available, the UAZ may pay fifty percent of the standard cost
18 to hook onto the water source.

19 12. (1) Any local sales tax revenues received from the
20 sale of agricultural products sold in the UAZ, or any local sales
21 tax revenues received by a mobile unit associated with a vending
22 UAZ selling agricultural products in the municipality in which
23 the vending UAZ is located, shall be deposited in the urban
24 agricultural zone fund established in subdivision (2) of this
25 subsection. An amount equal to one percent shall be retained by
26 the director of revenue for deposit in the general revenue fund
27 to offset the costs of collection.

28 (2) There is hereby created in the state treasury the

1 "Urban Agricultural Zone Fund", which shall consist of money
2 collected under subdivision (1) of this subsection. The state
3 treasurer shall be custodian of the fund. In accordance with
4 sections 30.170 and 30.180, the state treasurer may approve
5 disbursements. The fund shall be a dedicated fund and, upon
6 appropriation, shall be used for the purposes authorized by this
7 section. Notwithstanding the provisions of section 33.080 to the
8 contrary, any moneys remaining in the fund at the end of the
9 biennium shall not revert to the credit of the general revenue
10 fund. The state treasurer shall invest moneys in the fund in the
11 same manner as other funds are invested. Any interest and moneys
12 earned on such investments shall be credited to the fund. Fifty
13 percent of fund moneys shall be made available to school
14 districts. The remaining fifty percent of fund moneys shall be
15 allocated to municipalities that have urban agricultural zones
16 based upon the municipality's percentage of local sales tax
17 revenues deposited into the fund. The municipalities shall, upon
18 appropriation, provide fund moneys to urban agricultural zones
19 within the municipality for improvements. School districts may
20 apply to the department for money in the fund to be used for the
21 development of curriculum on or the implementation of urban
22 farming practices under the guidance of the University of
23 Missouri extension service and a certified vocational
24 agricultural instructor. The funds are to be distributed on a
25 competitive basis within the school district or districts in
26 which the UAZ is located pursuant to rules to be promulgated by
27 the department, with special consideration given to the relative
28 number of students eligible for free and reduced-price lunches

1 attending the schools within such district or districts.

2 13. Any rule or portion of a rule, as that term is defined
3 in section 536.010, that is created under the authority delegated
4 in this section shall become effective only if it complies with
5 and is subject to all of the provisions of chapter 536 and, if
6 applicable, section 536.028. This section and chapter 536 are
7 nonseverable and if any of the powers vested with the general
8 assembly pursuant to chapter 536 to review, to delay the
9 effective date, or to disapprove and annul a rule are
10 subsequently held unconstitutional, then the grant of rulemaking
11 authority and any rule proposed or adopted after August 28, 2013,
12 shall be invalid and void.

13 14. The provisions of this section shall not apply to any
14 county with a charter form of government and with more than three
15 hundred thousand but fewer than four hundred fifty thousand
16 inhabitants.

17 265.300. The following terms as used in sections 265.300 to
18 265.470, unless the context otherwise indicates, mean:

19 (1) "Adulterated", any meat or meat product under one or
20 more of the circumstances listed in Title XXI, Chapter 12,
21 Section 601 of the United States Code as now constituted or
22 hereafter amended;

23 (2) "Capable of use as human food", any carcass, or part or
24 product of a carcass, of any animal unless it is denatured or
25 otherwise identified, as required by regulation prescribed by the
26 director, to deter its use as human food, or is naturally
27 inedible by humans;

28 (3) "Cold storage warehouse", any place for storing meat or

1 meat products which contains at any one time over two thousand
2 five hundred pounds of meat or meat products belonging to any one
3 private owner other than the owner or operator of the warehouse;

4 (4) "Commercial plant", any establishment in which
5 livestock [or], poultry, or captive cervids are slaughtered for
6 transportation or sale as articles of commerce intended for or
7 capable of use for human consumption, or in which meat or meat
8 products are prepared for transportation or sale as articles of
9 commerce, intended for or capable of use for human consumption;

10 (5) "Director", the director of the department of
11 agriculture of this state, or his authorized representative;

12 (6) "Livestock", cattle, calves, sheep, swine, ratite birds
13 including but not limited to ostrich and emu, aquatic products as
14 defined in section 277.024, llamas, alpaca, buffalo, bison, elk
15 documented as obtained from a legal source and not from the wild,
16 goats, or horses, other equines, or rabbits raised in confinement
17 for human consumption;

18 (7) "Meat", any edible portion of livestock [or], poultry,
19 or captive cervid carcass or part thereof;

20 (8) "Meat product", anything containing meat intended for
21 or capable of use for human consumption, which is derived, in
22 whole or in part, from livestock [or], poultry, or captive
23 cervids;

24 (9) "Misbranded", any meat or meat product under one or
25 more of the circumstances listed in Title XXI, Chapter 12,
26 Section 601 of the United States Code as now constituted or
27 hereafter amended;

28 (10) "Official inspection mark", the symbol prescribed by

1 the director stating that an article was inspected and passed or
2 condemned;

3 (11) "Poultry", any domesticated bird intended for human
4 consumption;

5 (12) "Prepared", slaughtered, canned, salted, rendered,
6 boned, cut up, or otherwise manufactured or processed;

7 (13) "Unwholesome":

8 (a) Processed, prepared, packed or held under unsanitary
9 conditions;

10 (b) Produced in whole or in part from livestock [or],
11 poultry, or captive cervids which [has] have died other than by
12 slaughter.

13 265.490. As used in sections 265.490 to 265.499:

14 (1) "Bulk meat" means beef sold by hanging weight,
15 consisting of whole carcasses and the following primal cuts:

16 (a) "Side of beef", one-half of a split beef, comprising
17 the frontquarter and hindquarter;

18 (b) "Frontquarter of beef", the foreward portion of a side,
19 back to and including the twelfth rib;

20 (c) "Back of beef", chuck and rib with plate and brisket
21 removed;

22 (d) "Arm chuck of beef", arm chuck with brisket removed,
23 back to and including the fifth rib;

24 (e) "Rib of beef", from the sixth to the twelfth rib,
25 inclusive, not to exceed ten inches from tip of chine bone to top
26 of rib without plate;

27 (f) "Hindquarter of beef", the rear section of a side from
28 and including the thirteenth rib, consisting of round, loin and

1 flank;

2 (g) "Trimmed loin of beef", short loin and hip (sirloin),
3 and that section of hindquarter including thirteenth rib and
4 separated one inch to two inches below aitchbone, without flank
5 or kidney;

6 (h) "Full loin of beef", loin of beef, including flank and
7 kidney;

8 (i) "Round of beef", that portion of hindquarter separated
9 from loin one inch to two inches below aitchbone back to the shin
10 bone;

11 (2) "Buyer" means both actual and prospective purchasers
12 but does not include persons purchasing for resale;

13 (3) "Food plan" means any plan offering meat for sale or
14 the offering of such product in combination with each other or
15 with any other food or nonfood product or service for a single
16 price;

17 (4) "Livestock", means the same as defined in section
18 265.300;

19 (5) "Meat", means the same as defined in section 265.300;

20 (6) "Misrepresent" means the use of any untrue, misleading
21 or deceptive oral or written statement, advertisement, label,
22 display, picture, illustration or sample;

23 [(5)] (7) "Person" means individual, partnership, firm,
24 corporation, association, or other entity;

25 (8) "Poultry", means the same as defined in section
26 265.300;

27 [(6)] (9) "Represent" means the use of any form of oral or
28 written statement, advertisement, label, display, picture,

1 illustration or sample;

2 [(7)] (10) "Seller" means any person, individual or
3 business entity, corporation, league, franchise, franchisee,
4 franchisor or any authorized representative or agent thereof who
5 offers meat, or combinations of such items, for retail purchase
6 to the public for preparation and consumption off the premises
7 where sold or for direct purchase by an individual at his
8 residence.

9 265.494. No person advertising, offering for sale or
10 selling all or part of a carcass or food plan shall engage in any
11 misleading or deceptive practices, including, but not limited to,
12 any one or more of the following:

13 (1) Disparaging or degrading any product advertised or
14 offered for sale by the seller, displaying any product or
15 depiction of a product to any buyer in order to induce the
16 purchase of another product or representing that a product is for
17 sale when the representation is used primarily to sell another
18 product, or substituting any product for that ordered by the
19 buyer without the buyer's consent. Nothing in this subdivision
20 shall be construed to prohibit the enhancement of sales of any
21 product by the use of a gift;

22 (2) Failing to have available a sufficient quantity of the
23 product represented as being for sale to meet reasonable
24 anticipated demands, unless the available amount is disclosed
25 fully and conspicuously;

26 (3) Using any price list or advertisement subject to
27 changes without notice unless so stated, and which contains
28 prices other than the seller's current billing prices, unless

1 changes are subject to consumer's advance acceptance or rejection
2 at or before the time of order or delivery;

3 (4) Misrepresenting the amount of money that the buyer will
4 save on purchases of any products which are not of the same grade
5 or quality;

6 (5) Failing to disclose fully and conspicuously in any
7 printed advertisement and invoice in at least ten-point type any
8 charge for cutting, wrapping, freezing, delivery, annual interest
9 rate or financing and other services;

10 (6) Representing the price of any product to be offered for
11 sale in units larger than one pound in terms other than price per
12 single pound. Nothing in this subdivision shall be construed to
13 prevent the price of such units from also being represented by
14 individual serving, by fluid measure or by other meaningful
15 description;

16 (7) Misrepresenting the cut, grade, brand or trade name, or
17 weight or measure of any product, or misrepresenting a product as
18 meat that is not derived from harvested production livestock or
19 poultry;

20 (8) Using the abbreviation "U.S." in describing a product
21 not graded by the United States Department of Agriculture, except
22 that a product may be described as "U.S. Inspected" when true;

23 (9) Referring to a quality grade other than the United
24 States Department of Agriculture quality grade, unless the grade
25 name is preceded by the seller's name in type at least as large
26 and conspicuous as the grade name;

27 (10) Misrepresenting a product through the use of any term
28 similar to a government grade;

1 (11) Failing to disclose in uniform ten-point type, when a
2 quality grade is advertised, a definition of the United States
3 Department of Agriculture quality grade in the following terms:

- 4 (a) Prime;
- 5 (b) Choice;
- 6 (c) Good;
- 7 (d) Standard;
- 8 (e) Utility;
- 9 (f) Commercial;
- 10 (g) Canner;
- 11 (h) Cutter;

12
13 and within each quality grade the following yield grade:

- 14 a. Yield grade 1 - extra lean;
- 15 b. Yield grade 2 - lean;
- 16 c. Yield grade 3 - average waste;
- 17 d. Yield grade 4 - wasty;
- 18 e. Yield grade 5 - exceptionally wasty;

19 (12) Advertising or offering for sale carcasses, sides or
20 primal cuts as such, while including disproportionate numbers or
21 amounts of less expensive components of those cuts, or offering
22 them in tandem with less expensive components from other
23 carcasses, sides or primal cut parts;

24 (13) Failing to disclose fully and conspicuously the
25 correct government grade for any product if the product is
26 represented as having been graded;

27 (14) Failing to disclose fully and conspicuously that the
28 yield of consumable meat from any carcass or part of a carcass

1 will be less than the weight of the carcass or part of the
2 carcass. The seller shall, for each carcass or part of carcass
3 advertised, use separately and distinctly in any printed matter,
4 in at least ten-point type, the following disclosure: "Sold
5 gross weight subject to trim loss.";

6 (15) Misrepresenting the amount or proportion of retail
7 cuts that a carcass or part of carcass will yield;

8 (16) Failing to disclose fully and conspicuously whether a
9 quarter of a carcass is the frontquarter or hindquarter;

10 (17) Representing any part of a carcass as a "half" or
11 "side" unless it consists exclusively of a frontquarter and
12 hindquarter. Sides or halves must consist of only anatomically
13 natural proportions of cuts from frontquarters or hindquarters;

14 (18) Representing primal cuts in a manner other than
15 described in subdivision (1) of section 265.490;

16 (19) Using the words "bundle", "sample order" or words of
17 similar import to describe a quantity of meat unless the seller
18 itemizes each type of cut and the weight of each type of cut
19 which the buyer will receive;

20 (20) Advertising or offering a free, bonus, or extra
21 product or service combined with or conditioned on the purchase
22 of any other product or service unless the additional product or
23 service is accurately described, including, whenever applicable,
24 grade, net weight or measure, type and brand or trade name. The
25 words "free", "bonus" or other words of similar import shall not
26 be used in any advertisement unless the advertisement clearly and
27 conspicuously sets forth the total price or amount which must be
28 purchased to entitle the buyer to the additional product or

1 service.

2 267.565. Unless the context requires otherwise, as used in
3 sections 267.560 to 267.660, the following terms mean:

4 (1) "Accredited approved veterinarian", a veterinarian who
5 has been accredited by the United States Department of
6 Agriculture and approved by the state department of agriculture
7 and who is duly licensed under the laws of Missouri to engage in
8 the practice of veterinary medicine, or a veterinarian domiciled
9 and practicing veterinary medicine in a state other than
10 Missouri, duly licensed under laws of the state in which he
11 resides, accredited by the United States Department of
12 Agriculture, and approved by the chief livestock sanitary
13 official of that state;

14 (2) "Animal", an animal of the equine, bovine, porcine,
15 ovine, caprine, or species domesticated or semidomesticated;

16 (3) "Approved laboratory", a laboratory approved by the
17 department;

18 (4) "Approved vaccine" or "bacterin", a vaccine or bacterin
19 produced under the license of the United States Department of
20 Agriculture and approved by the department for the immunization
21 of animals against infectious and contagious disease;

22 (5) "Bird", a bird of the avian species;

23 (6) "Certified free herd", a herd of cattle, swine, goats
24 or a flock of sheep or birds which has met the requirements and
25 the conditions set forth in sections 267.560 to 267.660 and as
26 required by the department and as recommended by the United
27 States Department of Agriculture, and for such status for a
28 specific disease and for a herd of cattle, swine, goats or flock

1 of sheep or birds in another state which has met those minimum
2 requirements and conditions under the supervision of the
3 livestock sanitary authority of the state in which said animals
4 or birds are domiciled, and as recommended by the United States
5 Department of Agriculture for such status for a specific disease;

6 (7) "Condition", upon examination of any animal or bird in
7 this state by the state veterinarian or his or her duly
8 authorized representative, the findings of which indicate the
9 presence or suspected presence of a toxin in such animal or bird
10 that warrants further examination or observation for confirmation
11 of the presence or nonpresence of such toxin;

12 (8) "Department" or "department of agriculture", the
13 department of agriculture of the state of Missouri, and when by
14 this law the said department of agriculture is charged to perform
15 a duty, it shall be understood to authorize the performance of
16 such duty by the director of agriculture of the state of
17 Missouri, or by the state veterinarian of the state of Missouri
18 or his duly authorized deputies acting under the supervision of
19 the director of agriculture;

20 (9) "Holding period", restriction of movement of animals or
21 birds into or out of a premise under such terms and conditions as
22 may be designated by order of the state veterinarian or his or
23 her duly authorized representative prior to confirmation of a
24 contagious disease or condition;

25 (10) "Infected animal" or "infected bird", an animal or
26 bird which shows a positive reaction to any recognized
27 serological test or growth on culture or any other recognized
28 test for the detection of any disease of livestock or poultry as

1 approved by the department or when clinical symptoms and history
2 justifies designating such animal or bird as being infected with
3 a contagious or infectious disease;

4 (11) "Isolated" or "isolation", a condition in which
5 animals or birds are quarantined to a certain designated premises
6 and quarantined separately and apart from any other animals or
7 birds on adjacent premises;

8 (12) "Licensed market", a market as defined and licensed
9 under chapter 277;

10 (13) "Livestock", horses, cattle, swine, sheep, goats,
11 ratite birds including but not limited to ostrich and emu,
12 aquatic products as defined in section 277.024, llamas, alpaca,
13 buffalo, bison, elk documented as obtained from a legal source
14 and not from the wild and raised in confinement for human
15 consumption or animal husbandry, poultry and other domesticated
16 animals or birds;

17 (14) "Official health certificate" is a legal record
18 covering the requirements of the state of Missouri executed on an
19 official form of the standard size from the state of origin and
20 approved by the proper livestock sanitary official of the state
21 of origin or an equivalent form provided by the United States
22 Department of Agriculture and issued by an approved, accredited,
23 licensed, graduate veterinarian;

24 (15) "Public stockyards", any public stockyards located
25 within the state of Missouri and subject to regulations of the
26 United States Department of Agriculture or the Missouri
27 department of agriculture;

28 (16) "Quarantine", a condition in which an animal or bird

1 of any species is restricted in movement to a particular premises
2 under such terms and conditions as may be designated by order of
3 the state veterinarian or his duly authorized deputies;

4 (17) "Traders" or "dealers", any person, firm or
5 corporation engaged in the business of buying, selling or
6 exchange of livestock on any basis other than on a commission
7 basis at any sale pen, concentration point, farm, truck or other
8 conveyance including persons, firms or corporations employed as
9 an agent of the vendor or purchaser excluding public stockyards
10 under federal supervision or markets licensed under sections
11 267.560 to 267.660 and under the supervision of the department,
12 breed association sales or any private farm sale.

13 276.606. As used in sections 276.600 to 276.661, the
14 following terms mean:

15 (1) "Agent", any person authorized to act for a livestock
16 dealer;

17 (2) "Dealer transactions", any purchase, sale, or exchange
18 of livestock by a dealer, or agent, representative, or consignee
19 of a dealer or person in which any interest equitable or legal is
20 acquired or divested whether directly or indirectly;

21 (3) "Director", the director of the Missouri department of
22 agriculture or his designated representative;

23 (4) "Engaged in the business of buying, selling, or
24 exchanging in commerce livestock", sales and purchases of greater
25 frequency than the person would make in feeding operation under
26 the normal operation of a farm, if the person is a farmer. If
27 the person is not a farmer he is a dealer engaged in the business
28 of buying, selling, or exchanging in commerce livestock;

1 (5) "Livestock", cattle, swine, sheep, goats, horses and
2 poultry, llamas, alpaca, buffalo, bison, and other domesticated
3 or semidomesticated or exotic animals;

4 (6) "Livestock dealer", any person engaged in the business
5 of buying, selling, or exchanging in commerce of livestock;

6 (7) "Livestock transactions", any purchase, sale or
7 exchange of livestock by a person, whether or not a livestock
8 dealer, in which any interest equitable or legal is acquired or
9 divested whether directly or indirectly;

10 (8) "Official ear tag", a metal or plastic ear tag
11 prescribed by the director conforming to the nine character
12 alpha-numeric national uniform ear-tagging system;

13 (9) "Person", any individual, partnership, corporation,
14 association or other legal entity;

15 (10) "State veterinarian", the state veterinarian of the
16 Missouri department of agriculture, or his appointed agent.

17 277.020. The following terms as used in this chapter mean:

18 (1) "Livestock", cattle, swine, sheep, ratite birds
19 including but not limited to ostrich and emu, aquatic products as
20 defined in section 277.024, llamas, alpaca, buffalo, bison, elk
21 documented as obtained from a legal source and not from the wild
22 and raised in confinement for human consumption or animal
23 husbandry, goats and poultry, equine and exotic animals;

24 (2) "Livestock market", a place of business or place where
25 livestock is concentrated for the purpose of sale, exchange or
26 trade made at regular or irregular intervals, whether at auction
27 or not, except this definition shall not apply to any public farm
28 sale or purebred livestock sale, or to any sale, transfer, or

1 exchange of livestock from one person to another person for
2 movement or transfer to other farm premises or directly to a
3 licensed market;

4 (3) "Livestock sale", the business of mediating, for a
5 commission, or otherwise, sale, purchase, or exchange
6 transactions in livestock, whether or not at a livestock market;
7 except the term "livestock sale" shall not apply to order buyers,
8 livestock dealers or other persons acting directly as a buying
9 agent for any third party;

10 (4) "Person", individuals, partnerships, corporations and
11 associations;

12 (5) "State veterinarian", the state veterinarian of the
13 Missouri state department of agriculture.

14 414.032. 1. All kerosene, diesel fuel, heating oil,
15 aviation turbine fuel, gasoline, gasoline-alcohol blends and
16 other motor fuels shall meet the requirements in the annual book
17 of ASTM standards and supplements thereto. The director may
18 promulgate rules and regulations on the labeling, standards for,
19 and identity of motor fuels and heating oils.

20 2. The director may inspect gasoline, gasoline-alcohol
21 blends or other motor fuels to insure that these fuels conform to
22 advertised grade and octane. In no event shall the penalty for a
23 first violation of this section exceed a written reprimand.

24 3. The director may waive specific requirements in this
25 section and in regulations promulgated according to this section,
26 or may establish temporary alternative requirements for fuels as
27 determined to be necessary in the event of an extreme and unusual
28 fuel supply circumstance as a result of a petroleum pipeline or

1 petroleum refinery equipment failure, emergency, or a natural
2 disaster as determined by the director for a specified period of
3 time.

4 4. Any waiver issued under subsection 3 of this section
5 shall be as limited in scope and applicability as necessary, and
6 shall apply equally and uniformly to all persons and companies in
7 the impacted petroleum motor fuel supply and distribution system,
8 including but not limited to petroleum producers, terminals,
9 distributors, and retailers.

10 [254.150. All products of cuttings on classified
11 lands shall pay a yield tax as provided by this
12 chapter, except materials from cuttings permitted by
13 section 254.140, when such materials shall be used by
14 the owner of the land, or by a tenant with the
15 permission of the owner upon property belonging to such
16 owner, which is taxable in the same county as the
17 timber land from which the timber was removed.]
18

19 [254.160. If such products of cuttings shall be
20 sold or otherwise disposed of or transferred to the
21 ownership of other persons it shall be subject to the
22 yield tax provided in this chapter. Whenever a cutting
23 shall be made other than as excepted in sections
24 254.140 and 254.150, of this chapter, the owner of the
25 land shall file a sworn statement with the commission
26 of the quantity and species of timber cut; this
27 statement shall be filed not later than one month
28 following said cutting or at the end of each month
29 where the cutting is continuous. The commission shall
30 review this statement and determine the stumpage value
31 and forward its report to the director of revenue. The
32 director of revenue or his agent shall arrange
33 collection of the yield tax from the owner.]
34

35 [254.170. Whenever a cutting shall be made on
36 lands so classified, except as otherwise provided in
37 this chapter and in addition to the local tax, the
38 material so cut shall be subject to a yield tax on the
39 value as determined under section 254.160 and at the
40 rate of six percentum of such value.]
41

42 [254.180. Yield taxes provided for in section
43 254.150 and reimbursements as provided for in sections

1 254.210 and 254.220 shall be deposited in the
2 conservation commission fund.]

3