

SECOND REGULAR SESSION
[P E R F E C T E D]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILLS NOS. 627 & 925

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MUNZLINGER.

Offered March 7, 2018.

Senate Substitute adopted, March 7, 2018.

Taken up for Perfection March 7, 2018. Bill declared Perfected and Ordered Printed, as amended.

ADRIANE D. CROUSE, Secretary.

4296S.03P

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 fifteen new sections relating to agriculture.

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

Section A. 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254.170, 254.180, 254.210, 262.900, 265.300, 265.490, 265.494, 267.565, 276.606, 277.020, and 414.032, RSMo, are repealed and fifteen new sections enacted in lieu thereof, to be known as sections 137.016, 137.021, 137.115, 144.010, 254.075, 254.210, 262.900, 265.300, 265.490, 265.494, 266.600, 267.565, 276.606, 277.020, and 414.032, to read as follows:

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

(1) "Residential property", all real property improved by a structure which is used or intended to be used for residential living by human occupants, vacant land in connection with an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units as defined in section 407.600, except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but

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

10 residential property shall not include other similar facilities used primarily for
11 transient housing. For the purposes of this section, "transient housing" means
12 all rooms available for rent or lease for which the receipts from the rent or lease
13 of such rooms are subject to state sales tax pursuant to subdivision (6) of
14 subsection 1 of section 144.020;

15 (2) "Agricultural and horticultural property", all real property used for
16 agricultural purposes and devoted primarily to the raising and harvesting of
17 crops; to the feeding, breeding and management of livestock which shall include
18 breeding, showing, and boarding of horses; to dairying, or to any other
19 combination thereof; and buildings and structures customarily associated with
20 farming, agricultural, and horticultural uses. Agricultural and horticultural
21 property shall also include land devoted to and qualifying for payments or other
22 compensation under a soil conservation or agricultural assistance program under
23 an agreement with an agency of the federal government. Agricultural and
24 horticultural property shall further include land and improvements, exclusive of
25 structures, on privately owned airports that qualify as reliever airports under the
26 National Plan of Integrated Airports System, to receive federal airport
27 improvement project funds through the Federal Aviation Administration. Real
28 property classified as forest croplands shall not be agricultural or horticultural
29 property so long as it is classified as forest croplands and shall be taxed in
30 accordance with the laws enacted to implement Section 7 of Article X of the
31 Missouri Constitution. Agricultural and horticultural property shall also include
32 any sawmill or planing mill defined in the U.S. Department of Labor's Standard
33 Industrial Classification (SIC) Manual under Industry Group 242 with the SIC
34 number 2421. **Agricultural and horticultural property shall also include**
35 **urban and community gardens. For the purposes of this section, "urban**
36 **and community gardens" shall include real property cultivated by**
37 **residents of a neighborhood or community for the purposes of**
38 **providing agricultural products, as defined in section 262.900, for the**
39 **use of residents of the neighborhood or community, and shall not**
40 **include a garden intended for individual or personal use;**

41 (3) "Utility, industrial, commercial, railroad and other real property", all
42 real property used directly or indirectly for any commercial, mining, industrial,
43 manufacturing, trade, professional, business, or similar purpose, including all
44 property centrally assessed by the state tax commission but shall not include
45 floating docks, portions of which are separately owned and the remainder of
46 which is designated for common ownership and in which no one person or

47 business entity owns more than five individual units. All other real property not
48 included in the property listed in subclasses (1) and (2) of Section 4(b) of Article
49 X of the Missouri Constitution, as such property is defined in this section, shall
50 be deemed to be included in the term "utility, industrial, commercial, railroad and
51 other real property".

52 2. Pursuant to Article X of the state constitution, any taxing district may
53 adjust its operating levy to recoup any loss of property tax revenue, except
54 revenues from the surtax imposed pursuant to Article X, Subsection 2 of Section
55 6 of the constitution, as the result of changing the classification of structures
56 intended to be used for residential living by human occupants which contain five
57 or more dwelling units if such adjustment of the levy does not exceed the highest
58 tax rate in effect subsequent to the 1980 tax year. For purposes of this section,
59 loss in revenue shall include the difference between the revenue that would have
60 been collected on such property under its classification prior to enactment of this
61 section and the amount to be collected under its classification under this
62 section. The county assessor of each county or city not within a county shall
63 provide information to each taxing district within its boundaries regarding the
64 difference in assessed valuation of such property as the result of such change in
65 classification.

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

70 4. Where real property is used or held for use for more than one purpose
71 and such uses result in different classifications, the county assessor shall allocate
72 to each classification the percentage of the true value in money of the property
73 devoted to each use; except that, where agricultural and horticultural property,
74 as defined in this section, also contains a dwelling unit or units, the farm
75 dwelling, appurtenant residential-related structures and up to five acres
76 immediately surrounding such farm dwelling shall be residential property, as
77 defined in this section, **provided that the portion of property used or held**
78 **for use as an urban and community garden shall not be residential**
79 **property.**

80 5. All real property which is vacant, unused, or held for future use; which
81 is used for a private club, a not-for-profit or other nonexempt lodge, club,
82 business, trade, service organization, or similar entity; or for which a
83 determination as to its classification cannot be made under the definitions set out

84 in subsection 1 of this section, shall be classified according to its immediate most
85 suitable economic use, which use shall be determined after consideration of:

- 86 (1) Immediate prior use, if any, of such property;
- 87 (2) Location of such property;
- 88 (3) Zoning classification of such property; except that, such zoning
89 classification shall not be considered conclusive if, upon consideration of all
90 factors, it is determined that such zoning classification does not reflect the
91 immediate most suitable economic use of the property;
- 92 (4) Other legal restrictions on the use of such property;
- 93 (5) Availability of water, electricity, gas, sewers, street lighting, and other
94 public services for such property;
- 95 (6) Size of such property;
- 96 (7) Access of such property to public thoroughfares; and
- 97 (8) Any other factors relevant to a determination of the immediate most
98 suitable economic use of such property.

99 6. All lands classified as forest croplands shall not, for taxation purposes,
100 be classified as subclass (1), subclass (2), or subclass (3) real property, as such
101 classes are prescribed in Section 4(b) of Article X of the Missouri Constitution and
102 defined in this section, but shall be taxed in accordance with the laws enacted to
103 implement Section 7 of Article X of the Missouri Constitution.

137.021. 1. The assessor, in grading land which is devoted primarily to
2 the raising and harvesting of crops, to the feeding, breeding and management of
3 livestock, to dairying, or to any combination thereof, as defined in section
4 137.016, pursuant to the provisions of sections 137.017 to 137.021, shall in
5 addition to the assessor's personal knowledge, judgment and experience, consider
6 soil surveys, decreases in land valuation due to natural disasters, level of flood
7 protection, governmental regulations limiting the use of such land, the estate held
8 in such land, and other relevant information. On or before December thirty-first
9 of each odd-numbered year, the state tax commission shall promulgate by
10 regulation and publish a value based on productive capability for each of the
11 several grades of agricultural and horticultural land. If such rules are not
12 disapproved by the general assembly in the manner set out below, they shall take
13 effect on January first of the next odd-numbered year. Such values shall be based
14 upon soil surveys, soil productivity indexes, production costs, crop yields,
15 appropriate capitalization rates and any other pertinent factors, all of which may
16 be provided by the college of agriculture of the University of Missouri, and shall
17 be used by all county assessors in conjunction with their land grades in

18 determining assessed values. Any regulation promulgated pursuant to this
19 subsection shall be deemed to be beyond the scope and authority provided in this
20 subsection if the general assembly, within the first sixty calendar days of the
21 regular session immediately following the promulgation of such regulation, by
22 concurrent resolution, shall disapprove the values contained in such regulation.
23 If the general assembly so disapproves any regulation promulgated pursuant to
24 this subsection, the state tax commission shall continue to use values set forth
25 in the most recent preceding regulation promulgated pursuant to this subsection.

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

30 **3.** When land that is agricultural and horticultural property, as defined
31 in section 137.016, and is being valued and assessed for general property tax
32 purposes pursuant to the provisions of sections 137.017 to 137.021 becomes
33 property other than agricultural and horticultural property, as defined in section
34 137.016, it shall be reassessed as of the following January first.

35 **[3.] 4.** Separation or split-off of a part of the land which is being valued
36 and assessed for general property tax purposes pursuant to the provisions of
37 sections 137.017 to 137.021, either by conveyance or other action of the owner of
38 the land, so that such land is no longer agricultural and horticultural property,
39 as defined in section 137.016, shall subject the land so separated to reassessment
40 as of the following January first. This shall not impair the right of the remaining
41 land to continuance of valuation and assessment for general property tax
42 purposes pursuant to the provisions of sections 137.017 to 137.021.

137.115. 1. All other laws to the contrary notwithstanding, the assessor
2 or the assessor's deputies in all counties of this state including the City of St.
3 Louis shall annually make a list of all real and tangible personal property taxable
4 in the assessor's city, county, town or district. Except as otherwise provided in
5 subsection 3 of this section and section 137.078, the assessor shall annually
6 assess all personal property at thirty-three and one-third percent of its true value
7 in money as of January first of each calendar year. The assessor shall annually
8 assess all real property, including any new construction and improvements to real
9 property, and possessory interests in real property at the percent of its true value
10 in money set in subsection 5 of this section. The true value in money of any
11 possessory interest in real property in subclass (3), where such real property is
12 on or lies within the ultimate airport boundary as shown by a federal airport

13 layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR
14 Part 139 certification and owned by a political subdivision, shall be the otherwise
15 applicable true value in money of any such possessory interest in real property,
16 less the total dollar amount of costs paid by a party, other than the political
17 subdivision, towards any new construction or improvements on such real property
18 completed after January 1, 2008, and which are included in the above-mentioned
19 possessory interest, regardless of the year in which such costs were incurred or
20 whether such costs were considered in any prior year. The assessor shall
21 annually assess all real property in the following manner: new assessed values
22 shall be determined as of January first of each odd-numbered year and shall be
23 entered in the assessor's books; those same assessed values shall apply in the
24 following even-numbered year, except for new construction and property
25 improvements which shall be valued as though they had been completed as of
26 January first of the preceding odd-numbered year. The assessor may call at the
27 office, place of doing business, or residence of each person required by this
28 chapter to list property, and require the person to make a correct statement of all
29 taxable tangible personal property owned by the person or under his or her care,
30 charge or management, taxable in the county. On or before January first of each
31 even-numbered year, the assessor shall prepare and submit a two-year
32 assessment maintenance plan to the county governing body and the state tax
33 commission for their respective approval or modification. The county governing
34 body shall approve and forward such plan or its alternative to the plan to the
35 state tax commission by February first. If the county governing body fails to
36 forward the plan or its alternative to the plan to the state tax commission by
37 February first, the assessor's plan shall be considered approved by the county
38 governing body. If the state tax commission fails to approve a plan and if the
39 state tax commission and the assessor and the governing body of the county
40 involved are unable to resolve the differences, in order to receive state cost-share
41 funds outlined in section 137.750, the county or the assessor shall petition the
42 administrative hearing commission, by May first, to decide all matters in dispute
43 regarding the assessment maintenance plan. Upon agreement of the parties, the
44 matter may be stayed while the parties proceed with mediation or arbitration
45 upon terms agreed to by the parties. The final decision of the administrative
46 hearing commission shall be subject to judicial review in the circuit court of the
47 county involved. In the event a valuation of subclass (1) real property within any
48 county with a charter form of government, or within a city not within a county,
49 is made by a computer, computer-assisted method or a computer program, the

50 burden of proof, supported by clear, convincing and cogent evidence to sustain
51 such valuation, shall be on the assessor at any hearing or appeal. In any such
52 county, unless the assessor proves otherwise, there shall be a presumption that
53 the assessment was made by a computer, computer-assisted method or a
54 computer program. Such evidence shall include, but shall not be limited to, the
55 following:

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

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

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

62 (b) Such properties are not more than one mile from the site of the
63 disputed property, except where no similar properties exist within one mile of the
64 disputed property, the nearest comparable property shall be used. Such property
65 shall be within five hundred square feet in size of the disputed property, and
66 resemble the disputed property in age, floor plan, number of rooms, and other
67 relevant characteristics.

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

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

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

75 (2) Livestock, twelve percent;

76 (3) Farm machinery, twelve percent;

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

82 (5) Poultry, twelve percent; and

83 (6) Tools and equipment used for pollution control and tools and
84 equipment used in retooling for the purpose of introducing new product lines or
85 used for making improvements to existing products by any company which is
86 located in a state enterprise zone and which is identified by any standard

87 industrial classification number cited in subdivision (5) of section 135.200,
88 twenty-five percent.

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

93 5. **(1)** All subclasses of real property, as such subclasses are established
94 in Section 4(b) of Article X of the Missouri Constitution and defined in section
95 137.016, shall be assessed at the following percentages of true value:

96 [(1)] **(a)** For real property in subclass (1), nineteen percent;

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

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

99 **(2) A taxpayer may apply to the county assessor, or, if not**
100 **located within a county, then the assessor of such city, for the**
101 **reclassification of such taxpayer's real property if the use or purpose**
102 **of such real property is changed after such property is assessed under**
103 **the provisions of this chapter. If the assessor determines that such**
104 **property shall be reclassified, he or she shall determine the assessment**
105 **under this subsection based on the percentage of the tax year that such**
106 **property was classified in each subclassification.**

107 6. Manufactured homes, as defined in section 700.010, which are actually
108 used as dwelling units shall be assessed at the same percentage of true value as
109 residential real property for the purpose of taxation. The percentage of
110 assessment of true value for such manufactured homes shall be the same as for
111 residential real property. If the county collector cannot identify or find the
112 manufactured home when attempting to attach the manufactured home for
113 payment of taxes owed by the manufactured home owner, the county collector
114 may request the county commission to have the manufactured home removed from
115 the tax books, and such request shall be granted within thirty days after the
116 request is made; however, the removal from the tax books does not remove the tax
117 lien on the manufactured home if it is later identified or found. For purposes of
118 this section, a manufactured home located in a manufactured home rental park,
119 rental community or on real estate not owned by the manufactured home owner
120 shall be considered personal property. For purposes of this section, a
121 manufactured home located on real estate owned by the manufactured home
122 owner may be considered real property.

123 7. Each manufactured home assessed shall be considered a parcel for the

124 purpose of reimbursement pursuant to section 137.750, unless the manufactured
125 home is real estate as defined in subsection 7 of section 442.015 and assessed as
126 a realty improvement to the existing real estate parcel.

127 8. Any amount of tax due and owing based on the assessment of a
128 manufactured home shall be included on the personal property tax statement of
129 the manufactured home owner unless the manufactured home is real estate as
130 defined in subsection 7 of section 442.015, in which case the amount of tax due
131 and owing on the assessment of the manufactured home as a realty improvement
132 to the existing real estate parcel shall be included on the real property tax
133 statement of the real estate owner.

134 9. The assessor of each county and each city not within a county shall use
135 the trade-in value published in the October issue of the National Automobile
136 Dealers' Association Official Used Car Guide, or its successor publication, as the
137 recommended guide of information for determining the true value of motor
138 vehicles described in such publication. The assessor shall not use a value that
139 is greater than the average trade-in value in determining the true value of the
140 motor vehicle without performing a physical inspection of the motor vehicle. For
141 vehicles two years old or newer from a vehicle's model year, the assessor may use
142 a value other than average without performing a physical inspection of the motor
143 vehicle. In the absence of a listing for a particular motor vehicle in such
144 publication, the assessor shall use such information or publications which in the
145 assessor's judgment will fairly estimate the true value in money of the motor
146 vehicle.

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

151 11. If a physical inspection is required, pursuant to subsection 10 of this
152 section, the assessor shall notify the property owner of that fact in writing and
153 shall provide the owner clear written notice of the owner's rights relating to the
154 physical inspection. If a physical inspection is required, the property owner may
155 request that an interior inspection be performed during the physical
156 inspection. The owner shall have no less than thirty days to notify the assessor
157 of a request for an interior physical inspection.

158 12. A physical inspection, as required by subsection 10 of this section,
159 shall include, but not be limited to, an on-site personal observation and review
160 of all exterior portions of the land and any buildings and improvements to which

161 the inspector has or may reasonably and lawfully gain external access, and shall
162 include an observation and review of the interior of any buildings or
163 improvements on the property upon the timely request of the owner pursuant to
164 subsection 11 of this section. Mere observation of the property via a drive-by
165 inspection or the like shall not be considered sufficient to constitute a physical
166 inspection as required by this section.

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

170 14. A county or city collector may accept credit cards as proper form of
171 payment of outstanding property tax or license due. No county or city collector
172 may charge surcharge for payment by credit card which exceeds the fee or
173 surcharge charged by the credit card bank, processor, or issuer for its service. A
174 county or city collector may accept payment by electronic transfers of funds in
175 payment of any tax or license and charge the person making such payment a fee
176 equal to the fee charged the county by the bank, processor, or issuer of such
177 electronic payment.

178 15. Any county or city not within a county in this state may, by an
179 affirmative vote of the governing body of such county, opt out of the provisions of
180 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
181 no. 1150 of the ninety-first general assembly, second regular session and section
182 137.073 as modified by house committee substitute for senate substitute for
183 senate committee substitute for senate bill no. 960, ninety-second general
184 assembly, second regular session, for the next year of the general reassessment,
185 prior to January first of any year. No county or city not within a county shall
186 exercise this opt-out provision after implementing the provisions of this section
187 and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of
188 the ninety-first general assembly, second regular session and section 137.073 as
189 modified by house committee substitute for senate substitute for senate
190 committee substitute for senate bill no. 960, ninety-second general assembly,
191 second regular session, in a year of general reassessment. For the purposes of
192 applying the provisions of this subsection, a political subdivision contained within
193 two or more counties where at least one of such counties has opted out and at
194 least one of such counties has not opted out shall calculate a single tax rate as
195 in effect prior to the enactment of house bill no. 1150 of the ninety-first general
196 assembly, second regular session. A governing body of a city not within a county
197 or a county that has opted out under the provisions of this subsection may choose

198 to implement the provisions of this section and sections 137.073, 138.060, and
199 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
200 second regular session, and section 137.073 as modified by house committee
201 substitute for senate substitute for senate committee substitute for senate bill no.
202 960, ninety-second general assembly, second regular session, for the next year of
203 general reassessment, by an affirmative vote of the governing body prior to
204 December thirty-first of any year.

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

213 17. Any portion of real property that is available as reserve for strip,
214 surface, or coal mining for minerals for purposes of excavation for future use or
215 sale to others that has not been bonded and permitted under chapter 444 shall
216 be assessed based upon how the real property is currently being used. Any
217 information provided to a county assessor, state tax commission, state agency, or
218 political subdivision responsible for the administration of tax policies shall, in the
219 performance of its duties, make available all books, records, and information
220 requested, except such books, records, and information as are by law declared
221 confidential in nature, including individually identifiable information regarding
222 a specific taxpayer or taxpayer's mine property. For purposes of this subsection,
223 "mine property" shall mean all real property that is in use or readily available as
224 a reserve for strip, surface, or coal mining for minerals for purposes of excavation
225 for current or future use or sale to others that has been bonded and permitted
226 under chapter 444.

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

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

8 (2) "Business" includes any activity engaged in by any person, or caused

9 to be engaged in by him, with the object of gain, benefit or advantage, either
10 direct or indirect, and the classification of which business is of such character as
11 to be subject to the terms of sections 144.010 to 144.525. A person is "engaging
12 in business" in this state for purposes of sections 144.010 to 144.525 if such
13 person engages in business [in] **activities within** this state or maintains a place
14 of business in this state under section 144.605. The isolated or occasional sale
15 of tangible personal property, service, substance, or thing, by a person not
16 engaged in such business, does not constitute engaging in business within the
17 meaning of sections 144.010 to 144.525 unless the total amount of the gross
18 receipts from such sales, exclusive of receipts from the sale of tangible personal
19 property by persons which property is sold in the course of the partial or complete
20 liquidation of a household, farm or nonbusiness enterprise, exceeds three
21 thousand dollars in any calendar year. The provisions of this subdivision shall
22 not be construed to make any sale of property which is exempt from sales tax or
23 use tax on June 1, 1977, subject to that tax thereafter;

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

29 (4) "Gross receipts", except as provided in section 144.012, means the total
30 amount of the sale price of the sales at retail including any services other than
31 charges incident to the extension of credit that are a part of such sales made by
32 the businesses herein referred to, capable of being valued in money, whether
33 received in money or otherwise; except that, the term gross receipts shall not
34 include the sale price of property returned by customers when the full sale price
35 thereof is refunded either in cash or by credit. In determining any tax due under
36 sections 144.010 to 144.525 on the gross receipts, charges incident to the
37 extension of credit shall be specifically exempted. For the purposes of sections
38 144.010 to 144.525 the total amount of the sale price above mentioned shall be
39 deemed to be the amount received. It shall also include the lease or rental
40 consideration where the right to continuous possession or use of any article of
41 tangible personal property is granted under a lease or contract and such transfer
42 of possession would be taxable if outright sale were made and, in such cases, the
43 same shall be taxable as if outright sale were made and considered as a sale of
44 such article, and the tax shall be computed and paid by the lessee upon the
45 rentals paid. The term "gross receipts" shall not include usual and customary

46 delivery charges that are stated separately from the sale price;

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

49 (6) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not
50 limited to, ostrich and emu, aquatic products as [defined] **described** in section
51 277.024, llamas, alpaca, buffalo, **bison**, elk documented as obtained from a legal
52 source and not from the wild, goats, horses, other equine, **honey bees**, or rabbits
53 raised in confinement for human consumption;

54 (7) "Motor vehicle leasing company" shall be a company obtaining a
55 permit from the director of revenue to operate as a motor vehicle leasing
56 company. Not all persons renting or leasing trailers or motor vehicles need to
57 obtain such a permit; however, no person failing to obtain such a permit may
58 avail itself of the optional tax provisions of subsection 5 of section 144.070, as
59 hereinafter provided;

60 (8) "Person" includes any individual, firm, copartnership, joint adventure,
61 association, corporation, municipal or private, and whether organized for profit
62 or not, state, county, political subdivision, state department, commission, board,
63 bureau or agency, except the state transportation department, estate, trust,
64 business trust, receiver or trustee appointed by the state or federal court,
65 syndicate, or any other group or combination acting as a unit, and the plural as
66 well as the singular number;

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

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

74 (11) "Research or experimentation activities" are the development of an
75 experimental or pilot model, plant process, formula, invention or similar property,
76 and the improvement of existing property of such type. Research or
77 experimentation activities do not include activities such as ordinary testing or
78 inspection of materials or products for quality control, efficiency surveys,
79 advertising promotions or research in connection with literary, historical or
80 similar projects;

81 (12) "Sale" or "sales" includes installment and credit sales, and the
82 exchange of properties as well as the sale thereof for money, every closed

83 transaction constituting a sale, and means any transfer, exchange or barter,
84 conditional or otherwise, in any manner or by any means whatsoever, of tangible
85 personal property for valuable consideration and the rendering, furnishing or
86 selling for a valuable consideration any of the substances, things and services
87 herein designated and defined as taxable under the terms of sections 144.010 to
88 144.525;

89 (13) "Sale at retail" means any transfer made by any person engaged in
90 business as defined herein of the ownership of, or title to, tangible personal
91 property to the purchaser, for use or consumption and not for resale in any form
92 as tangible personal property, for a valuable consideration; except that, for the
93 purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i)
94 purchases of tangible personal property made by duly licensed physicians,
95 dentists, optometrists and veterinarians and used in the practice of their
96 professions shall be deemed to be purchases for use or consumption and not for
97 resale; and (ii) the selling of computer printouts, computer output or microfilm
98 or microfiche and computer-assisted photo compositions to a purchaser to enable
99 the purchaser to obtain for his or her own use the desired information contained
100 in such computer printouts, computer output on microfilm or microfiche and
101 computer-assisted photo compositions shall be considered as the sale of a service
102 and not as the sale of tangible personal property. Where necessary to conform to
103 the context of sections 144.010 to 144.525 and the tax imposed thereby, the term
104 sale at retail shall be construed to embrace:

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

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

110 (c) Sales of local and long distance telecommunications service to
111 telecommunications subscribers and to others through equipment of
112 telecommunications subscribers for the transmission of messages and
113 conversations, and the sale, rental or leasing of all equipment or services
114 pertaining or incidental thereto;

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

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

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

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

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

131 (16) "Telecommunications service", for the purpose of this chapter, the
132 transmission of information by wire, radio, optical cable, coaxial cable, electronic
133 impulses, or other similar means. As used in this definition, "information" means
134 knowledge or intelligence represented by any form of writing, signs, signals,
135 pictures, sounds, or any other symbols. Telecommunications service does not
136 include the following if such services are separately stated on the customer's bill
137 or on records of the seller maintained in the ordinary course of business:

138 (a) Access to the internet, access to interactive computer services or
139 electronic publishing services, except the amount paid for the telecommunications
140 service used to provide such access;

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

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

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

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

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

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

254.210. When a classification shall have been cancelled for cause, the

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

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

2 (1) "Agricultural products", an agricultural, horticultural, viticultural, or
3 vegetable product, growing of grapes that will be processed into wine, bees, honey,
4 fish or other aquacultural product, planting seed, livestock, a livestock product,
5 a forestry product, poultry or a poultry product, either in its natural or processed
6 state, that has been produced, processed, or otherwise had value added to it in
7 this state;

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

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

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

18 (5) "Grower UAZ", a type of UAZ:

19 (a) That can either grow produce, raise livestock, or produce other
20 value-added agricultural products;

21 (b) That does not exceed fifty laying hens, six hundred fifty broiler
22 chickens, or thirty domesticated animals;

23 (6) "Livestock", cattle, calves, sheep, swine, ratite birds including but not
24 limited to ostrich and emu, aquatic products as [defined] **described** in section
25 277.024, llamas, alpaca, buffalo, **bison**, elk documented as obtained from a legal
26 source and not from the wild, goats, or horses, other equines, or rabbits raised in
27 confinement for human consumption;

28 (7) "Locally grown", a product that was grown or raised in the same
29 county or city not within a county in which the UAZ is located or in an adjoining
30 county or city not within a county. For a product raised or sold in a city not
31 within a county, locally grown also includes an adjoining county with a charter

32 form of government with more than nine hundred fifty thousand inhabitants and
33 those adjoining said county;

34 (8) "Meat", any edible portion of livestock or poultry carcass or part
35 thereof;

36 (9) "Meat product", anything containing meat intended for or capable of
37 use for human consumption, which is derived, in whole or in part, from livestock
38 or poultry;

39 (10) "Mobile unit", the same as motor vehicle as defined in section
40 301.010;

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

42 (12) "Processing UAZ", a type of UAZ:

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

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

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

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

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

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

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

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

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

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

65 (a) Any organization or person who grows produce or other agricultural
66 products;

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

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

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

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

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

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

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

78 2. (1) A person or organization shall submit to any incorporated
79 municipality an application to develop an UAZ on a blighted area of land. Such
80 application shall demonstrate or identify on the application:

81 (a) If the person or organization is a grower UAZ, processing UAZ,
82 vending UAZ, or a combination of all three types of UAZs provided in this
83 paragraph, in which case the person or organization shall meet the requirements
84 of each type of UAZ in order to qualify;

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

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

87 (d) If applying for a vending UAZ, the ability to accept food stamps under
88 the provisions of the Supplemental Nutrition Assistance Program if selling
89 products to consumers.

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

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

95 If the municipality finds during its review that the UAZ is not meeting the
96 requirements set out in this section, the municipality may dissolve the UAZ.

97 3. The governing body of any municipality planning to seek designation
98 of an urban agricultural zone shall establish an urban agricultural zone
99 board. The number of members on the board shall be seven. One member of the
100 board shall be appointed by the school district or districts located within the area
101 proposed for designation of an urban agricultural zone. Two members of the
102 board shall be appointed by other affected taxing districts. The remaining four
103 members shall be chosen by the chief elected officer of the municipality. The four
104 members chosen by the chief elected officer of the municipality shall all be
105 residents of the county or city not within a county in which the UAZ is to be

106 located, and at least one of such four members shall have experience in or
107 represent organizations associated with sustainable agriculture, urban farming,
108 community gardening, or any of the activities or products authorized by this
109 section for UAZs.

110 4. The school district member and the two affected taxing district
111 members shall each have initial terms of five years. Of the four members
112 appointed by the chief elected official, two shall have initial terms of four years,
113 and two shall have initial terms of three years. Thereafter, members shall serve
114 terms of five years. Each member shall hold office until a successor has been
115 appointed. All vacancies shall be filled in the same manner as the original
116 appointment. For inefficiency or neglect of duty or misconduct in office, a
117 member of the board may be removed by the applicable appointing authority.

118 5. A majority of the members shall constitute a quorum of such board for
119 the purpose of conducting business and exercising the powers of the board and for
120 all other purposes. Action may be taken by the board upon a vote of a majority
121 of the members present.

122 6. The members of the board annually shall elect a chair from among the
123 members.

124 7. The role of the board shall be to conduct the activities necessary to
125 advise the governing body on the designation of an urban agricultural zone and
126 any other advisory duties as determined by the governing body. The role of the
127 board after the designation of an urban agricultural zone shall be review and
128 assessment of zone activities.

129 8. Prior to the adoption of an ordinance proposing the designation of an
130 urban agricultural zone, the urban agricultural board shall fix a time and place
131 for a public hearing and notify each taxing district located wholly or partially
132 within the boundaries of the proposed urban agricultural zone. The board shall
133 send, by certified mail, a notice of such hearing to all taxing districts and political
134 subdivisions in the area to be affected and shall publish notice of such hearing
135 in a newspaper of general circulation in the area to be affected by the designation
136 at least twenty days prior to the hearing but not more than thirty days prior to
137 the hearing. Such notice shall state the time, location, date, and purpose of the
138 hearing. At the public hearing any interested person or affected taxing district
139 may file with the board written objections to, or comments on, and may be heard
140 orally in respect to, any issues embodied in the notice. The board shall hear and
141 consider all protests, objections, comments, and other evidence presented at the
142 hearing. The hearing may be continued to another date without further notice

143 other than a motion to be entered upon the minutes fixing the time and place of
144 the subsequent hearing.

145 9. Following the conclusion of the public hearing required under
146 subsection 8 of this section, the governing authority of the municipality may
147 adopt an ordinance designating an urban agricultural zone.

148 10. The real property of the UAZ shall not be subject to assessment or
149 payment of ad valorem taxes on real property imposed by the cities affected by
150 this section, or by the state or any political subdivision thereof, for a period of up
151 to twenty-five years as specified by ordinance under subsection 9 of this section,
152 except to such extent and in such amount as may be imposed upon such real
153 property during such period, as was determined by the assessor of the county in
154 which such real property is located, or, if not located within a county, then by the
155 assessor of such city, in an amount not greater than the amount of taxes due and
156 payable thereon during the calendar year preceding the calendar year during
157 which the urban agricultural zone was designated. The amounts of such tax
158 assessments shall not be increased during such period so long as the real
159 property is used in furtherance of the activities provided under the provisions of
160 subdivision (15) of subsection 1 of this section. At the conclusion of the period of
161 abatement provided by the ordinance, the property shall then be reassessed. If
162 only a portion of real property is used as an UAZ, then only that portion of real
163 property shall be exempt from assessment or payment of ad valorem taxes on
164 such property, as provided by this section.

165 11. If the water services for the UAZ are provided by the municipality, the
166 municipality may authorize a grower UAZ to pay wholesale water rates for the
167 cost of water consumed on the UAZ. If available, the UAZ may pay fifty percent
168 of the standard cost to hook onto the water source.

169 12. (1) Any local sales tax revenues received from the sale of agricultural
170 products sold in the UAZ, or any local sales tax revenues received by a mobile
171 unit associated with a vending UAZ selling agricultural products in the
172 municipality in which the vending UAZ is located, shall be deposited in the urban
173 agricultural zone fund established in subdivision (2) of this subsection. An
174 amount equal to one percent shall be retained by the director of revenue for
175 deposit in the general revenue fund to offset the costs of collection.

176 (2) There is hereby created in the state treasury the "Urban Agricultural
177 Zone Fund", which shall consist of money collected under subdivision (1) of this
178 subsection. The state treasurer shall be custodian of the fund. In accordance
179 with sections 30.170 and 30.180, the state treasurer may approve

180 disbursements. The fund shall be a dedicated fund and, upon appropriation, shall
181 be used for the purposes authorized by this section. Notwithstanding the
182 provisions of section 33.080 to the contrary, any moneys remaining in the fund
183 at the end of the biennium shall not revert to the credit of the general revenue
184 fund. The state treasurer shall invest moneys in the fund in the same manner
185 as other funds are invested. Any interest and moneys earned on such
186 investments shall be credited to the fund. Fifty percent of fund moneys shall be
187 made available to school districts. The remaining fifty percent of fund moneys
188 shall be allocated to municipalities that have urban agricultural zones based upon
189 the municipality's percentage of local sales tax revenues deposited into the
190 fund. The municipalities shall, upon appropriation, provide fund moneys to
191 urban agricultural zones within the municipality for improvements. School
192 districts may apply to the department for money in the fund to be used for the
193 development of curriculum on or the implementation of urban farming practices
194 under the guidance of the University of Missouri extension service and a certified
195 vocational agricultural instructor. The funds are to be distributed on a
196 competitive basis within the school district or districts in which the UAZ is
197 located pursuant to rules to be promulgated by the department, with special
198 consideration given to the relative number of students eligible for free and
199 reduced-price lunches attending the schools within such district or districts.

200 13. Any rule or portion of a rule, as that term is defined in section
201 536.010, that is created under the authority delegated in this section shall
202 become effective only if it complies with and is subject to all of the provisions of
203 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
204 nonseverable and if any of the powers vested with the general assembly pursuant
205 to chapter 536 to review, to delay the effective date, or to disapprove and annul
206 a rule are subsequently held unconstitutional, then the grant of rulemaking
207 authority and any rule proposed or adopted after August 28, 2013, shall be
208 invalid and void.

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

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

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

- 6 (2) "Capable of use as human food", any carcass, or part or product of a
7 carcass, of any animal unless it is denatured or otherwise identified, as required
8 by regulation prescribed by the director, to deter its use as human food, or is
9 naturally inedible by humans;
- 10 (3) "Cold storage warehouse", any place for storing meat or meat products
11 which contains at any one time over two thousand five hundred pounds of meat
12 or meat products belonging to any one private owner other than the owner or
13 operator of the warehouse;
- 14 (4) "Commercial plant", any establishment in which livestock [or], poultry,
15 **or captive cervids** are slaughtered for transportation or sale as articles of
16 commerce intended for or capable of use for human consumption, or in which
17 meat or meat products are prepared for transportation or sale as articles of
18 commerce, intended for or capable of use for human consumption;
- 19 (5) "Director", the director of the department of agriculture of this state,
20 or his authorized representative;
- 21 (6) "Livestock", cattle, calves, sheep, swine, ratite birds including but not
22 limited to ostrich and emu, aquatic products as defined in section 277.024,
23 llamas, alpaca, buffalo, **bison**, elk documented as obtained from a legal source
24 and not from the wild, goats, or horses, other equines, or rabbits raised in
25 confinement for human consumption;
- 26 (7) "Meat", any edible portion of livestock [or], poultry, **or captive**
27 **cervid** carcass or part thereof;
- 28 (8) "Meat product", anything containing meat intended for or capable of
29 use for human consumption, which is derived, in whole or in part, from livestock
30 [or], poultry, **or captive cervids**;
- 31 (9) "Misbranded", any meat or meat product under one or more of the
32 circumstances listed in Title XXI, Chapter 12, Section 601 of the United States
33 Code as now constituted or hereafter amended;
- 34 (10) "Official inspection mark", the symbol prescribed by the director
35 stating that an article was inspected and passed or condemned;
- 36 (11) "Poultry", any domesticated bird intended for human consumption;
- 37 (12) "Prepared", slaughtered, canned, salted, rendered, boned, cut up, or
38 otherwise manufactured or processed;
- 39 (13) "Unwholesome":
- 40 (a) Processed, prepared, packed or held under unsanitary conditions;
- 41 (b) Produced in whole or in part from livestock [or], poultry, **or captive**
42 **cervids** which [has] **have** died other than by slaughter.

265.490. As used in sections 265.490 to 265.499:

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

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

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

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

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

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

13 (f) "Hindquarter of beef", the rear section of a side from and including the
14 thirteenth rib, consisting of round, loin and flank;

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

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

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

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

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

26 (4) **"Livestock", means the same as defined in section 265.300;**

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

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

31 [(5)] (7) "Person" means individual, partnership, firm, corporation,
32 association, or other entity;

33 (8) **"Poultry", means the same as defined in section 265.300;**

34 [(6)] (9) "Represent" means the use of any form of oral or written
35 statement, advertisement, label, display, picture, illustration or sample;

36 [(7)] (10) "Seller" means any person, individual or business entity,
37 corporation, league, franchise, franchisee, franchisor or any authorized

38 representative or agent thereof who offers meat, or combinations of such items,
39 for retail purchase to the public for preparation and consumption off the premises
40 where sold or for direct purchase by an individual at his residence.

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

4 (1) Disparaging or degrading any product advertised or offered for sale by
5 the seller, displaying any product or depiction of a product to any buyer in order
6 to induce the purchase of another product or representing that a product is for
7 sale when the representation is used primarily to sell another product, or
8 substituting any product for that ordered by the buyer without the buyer's
9 consent. Nothing in this subdivision shall be construed to prohibit the
10 enhancement of sales of any product by the use of a gift;

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

14 (3) Using any price list or advertisement subject to changes without notice
15 unless so stated, and which contains prices other than the seller's current billing
16 prices, unless changes are subject to consumer's advance acceptance or rejection
17 at or before the time of order or delivery;

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

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

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

28 (7) Misrepresenting the cut, grade, brand or trade name, or weight or
29 measure of any product, **or misrepresenting a product as meat that is not**
30 **derived from harvested production livestock or poultry;**

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

34 (9) Referring to a quality grade other than the United States Department

35 of Agriculture quality grade, unless the grade name is preceded by the seller's
36 name in type at least as large and conspicuous as the grade name;

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

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

42 (a) Prime;

43 (b) Choice;

44 (c) Good;

45 (d) Standard;

46 (e) Utility;

47 (f) Commercial;

48 (g) Canner;

49 (h) Cutter;

50 and within each quality grade the following yield grade:

51 a. Yield grade 1 - extra lean;

52 b. Yield grade 2 - lean;

53 c. Yield grade 3 - average waste;

54 d. Yield grade 4 - wasty;

55 e. Yield grade 5 - exceptionally wasty;

56 (12) Advertising or offering for sale carcasses, sides or primal cuts as
57 such, while including disproportionate numbers or amounts of less expensive
58 components of those cuts, or offering them in tandem with less expensive
59 components from other carcasses, sides or primal cut parts;

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

62 (14) Failing to disclose fully and conspicuously that the yield of
63 consumable meat from any carcass or part of a carcass will be less than the
64 weight of the carcass or part of the carcass. The seller shall, for each carcass or
65 part of carcass advertised, use separately and distinctly in any printed matter,
66 in at least ten-point type, the following disclosure: "Sold gross weight subject to
67 trim loss.";

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

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

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

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

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

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

**266.600. 1. No political subdivision shall adopt or enforce any
2 ordinance, rule, or regulation relating to the labeling, cultivation, or
3 other use of seeds or fertilizers as such terms are defined or used in
4 sections 266.021 and 266.291, respectively. The provisions of this
5 section shall not apply to any ordinance, rule, or regulation enacted
6 prior to August 28, 2018.**

7 2. This section shall not apply to rice seed.

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

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

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

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

14 (4) "Approved vaccine" or "bacterin", a vaccine or bacterin produced under
15 the license of the United States Department of Agriculture and approved by the
16 department for the immunization of animals against infectious and contagious
17 disease;

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

19 (6) "Certified free herd", a herd of cattle, swine, goats or a flock of sheep
20 or birds which has met the requirements and the conditions set forth in sections
21 267.560 to 267.660 and as required by the department and as recommended by
22 the United States Department of Agriculture, and for such status for a specific
23 disease and for a herd of cattle, swine, goats or flock of sheep or birds in another
24 state which has met those minimum requirements and conditions under the
25 supervision of the livestock sanitary authority of the state in which said animals
26 or birds are domiciled, and as recommended by the United States Department of
27 Agriculture for such status for a specific disease;

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

33 (8) "Department" or "department of agriculture", the department of
34 agriculture of the state of Missouri, and when by this law the said department of
35 agriculture is charged to perform a duty, it shall be understood to authorize the
36 performance of such duty by the director of agriculture of the state of Missouri,
37 or by the state veterinarian of the state of Missouri or his duly authorized
38 deputies acting under the supervision of the director of agriculture;

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

43 (10) "Infected animal" or "infected bird", an animal or bird which shows
44 a positive reaction to any recognized serological test or growth on culture or any
45 other recognized test for the detection of any disease of livestock or poultry as
46 approved by the department or when clinical symptoms and history justifies
47 designating such animal or bird as being infected with a contagious or infectious
48 disease;

49 (11) "Isolated" or "isolation", a condition in which animals or birds are
50 quarantined to a certain designated premises and quarantined separately and

51 apart from any other animals or birds on adjacent premises;

52 (12) "Licensed market", a market as defined and licensed under chapter
53 277;

54 (13) "Livestock", horses, cattle, swine, sheep, goats, ratite birds including
55 but not limited to ostrich and emu, aquatic products as defined in section
56 277.024, llamas, alpaca, buffalo, **bison**, elk documented as obtained from a legal
57 source and not from the wild and raised in confinement for human consumption
58 or animal husbandry, poultry and other domesticated animals or birds;

59 (14) "Official health certificate" is a legal record covering the requirements
60 of the state of Missouri executed on an official form of the standard size from the
61 state of origin and approved by the proper livestock sanitary official of the state
62 of origin or an equivalent form provided by the United States Department of
63 Agriculture and issued by an approved, accredited, licensed, graduate
64 veterinarian;

65 (15) "Public stockyards", any public stockyards located within the state
66 of Missouri and subject to regulations of the United States Department of
67 Agriculture or the Missouri department of agriculture;

68 (16) "Quarantine", a condition in which an animal or bird of any species
69 is restricted in movement to a particular premises under such terms and
70 conditions as may be designated by order of the state veterinarian or his duly
71 authorized deputies;

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

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

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

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

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

9 (4) "Engaged in the business of buying, selling, or exchanging in commerce

10 livestock", sales and purchases of greater frequency than the person would make
11 in feeding operation under the normal operation of a farm, if the person is a
12 farmer. If the person is not a farmer he is a dealer engaged in the business of
13 buying, selling, or exchanging in commerce livestock;

14 (5) "Livestock", cattle, swine, sheep, goats, horses and poultry, llamas,
15 alpaca, buffalo, **bison**, and other domesticated or semidomesticated or exotic
16 animals;

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

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

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

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

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

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

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

7 (2) "Livestock market", a place of business or place where livestock is
8 concentrated for the purpose of sale, exchange or trade made at regular or
9 irregular intervals, whether at auction or not, except this definition shall not
10 apply to any public farm sale or purebred livestock sale, or to any sale, transfer,
11 or exchange of livestock from one person to another person for movement or
12 transfer to other farm premises or directly to a licensed market;

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

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

19 (5) "State veterinarian", the state veterinarian of the Missouri state
20 department of agriculture.

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

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

10 **3. The director may waive specific requirements in this section**
11 **and in regulations promulgated according to this section, or may**
12 **establish temporary alternative requirements for fuels as determined**
13 **to be necessary in the event of an extreme and unusual fuel supply**
14 **circumstance as a result of a petroleum pipeline or petroleum refinery**
15 **equipment failure, emergency, or a natural disaster as determined by**
16 **the director for a specified period of time.**

17 **4. Any waiver issued under subsection 3 of this section shall be**
18 **as limited in scope and applicability as necessary, and shall apply**
19 **equally and uniformly to all persons and companies in the impacted**
20 **petroleum motor fuel supply and distribution system, including but not**
21 **limited to petroleum producers, terminals, distributors, and retailers.**

[254.150. All products of cuttings on classified lands shall
2 pay a yield tax as provided by this chapter, except materials from
3 cuttings permitted by section 254.140, when such materials shall
4 be used by the owner of the land, or by a tenant with the
5 permission of the owner upon property belonging to such owner,
6 which is taxable in the same county as the timber land from which
7 the timber was removed.]

[254.160. If such products of cuttings shall be sold or
2 otherwise disposed of or transferred to the ownership of other
3 persons it shall be subject to the yield tax provided in this
4 chapter. Whenever a cutting shall be made other than as excepted
5 in sections 254.140 and 254.150, of this chapter, the owner of the
6 land shall file a sworn statement with the commission of the
7 quantity and species of timber cut; this statement shall be filed not

8 later than one month following said cutting or at the end of each
9 month where the cutting is continuous. The commission shall
10 review this statement and determine the stumpage value and
11 forward its report to the director of revenue. The director of
12 revenue or his agent shall arrange collection of the yield tax from
13 the owner.]

[254.170. Whenever a cutting shall be made on lands so
2 classified, except as otherwise provided in this chapter and in
3 addition to the local tax, the material so cut shall be subject to a
4 yield tax on the value as determined under section 254.160 and at
5 the rate of six percentum of such value.]

[254.180. Yield taxes provided for in section 254.150 and
2 reimbursements as provided for in sections 254.210 and 254.220
3 shall be deposited in the conservation commission fund.]

✓

Bill

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