FIRST REGULAR SESSION

SENATE BILL NO. 483

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

2356S.01I ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to taxation.

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

Section A. Chapter 144, RSMo, is amended by adding thereto

- 2 one new section, to be known as section 144.813, to read as
- 3 follows:

144.813. In addition to all other exemptions granted

- 2 under this chapter, there is hereby specifically exempted
- 3 from the provisions of sections 144.010 to 144.525 and
- 4 144.600 to 144.761, and section 238.235, and the local sales
- 5 tax law as defined in section 32.085, and from the
- 6 computation of the tax levied, assessed, or payable under
- 7 sections 144.010 to 144.525 and 144.600 to 144.761, and
- 8 section 238.235, and the local sales tax law as defined in
- 9 section 32.085, all sales of class III medical devices
- 10 described in section 513(a)(a)(C) of the Federal Food, Drug,
- and Cosmetic Act as codified in 21 U.S.C. 360(c)(1)(C) that
- 12 use electric fields for the purposes of the treatment of
- 13 cancer including components and repair parts and the
- 14 disposable or single patient use supplies required for the
- 15 use of such devices.

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