

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bill No. 1606, Page 15, Section 140.190, Line 55,

2 by inserting after all of said line the following:

3 "144.030. 1. There is hereby specifically exempted
 4 from the provisions of sections 144.010 to 144.525 and from
 5 the computation of the tax levied, assessed or payable
 6 pursuant to sections 144.010 to 144.525 such retail sales as
 7 may be made in commerce between this state and any other
 8 state of the United States, or between this state and any
 9 foreign country, and any retail sale which the state of
 10 Missouri is prohibited from taxing pursuant to the
 11 Constitution or laws of the United States of America, and
 12 such retail sales of tangible personal property which the
 13 general assembly of the state of Missouri is prohibited from
 14 taxing or further taxing by the constitution of this state.

15 2. There are also specifically exempted from the
 16 provisions of the local sales tax law as defined in section
 17 32.085, section 238.235, and sections 144.010 to 144.525 and
 18 144.600 to 144.761 and from the computation of the tax
 19 levied, assessed or payable pursuant to the local sales tax
 20 law as defined in section 32.085, section 238.235, and
 21 sections 144.010 to 144.525 and 144.600 to 144.745:

22 (1) Motor fuel or special fuel subject to an excise
 23 tax of this state, unless all or part of such excise tax is
 24 refunded pursuant to section 142.824; or upon the sale at
 25 retail of fuel to be consumed in manufacturing or creating
 26 gas, power, steam, electrical current or in furnishing water

27 to be sold ultimately at retail; or feed for livestock or
28 poultry; or grain to be converted into foodstuffs which are
29 to be sold ultimately in processed form at retail; or seed,
30 limestone or fertilizer which is to be used for seeding,
31 liming or fertilizing crops which when harvested will be
32 sold at retail or will be fed to livestock or poultry to be
33 sold ultimately in processed form at retail; economic
34 poisons registered pursuant to the provisions of the
35 Missouri pesticide registration [law] act, sections
36 [281.220] 281.210 to 281.310, which are to be used in
37 connection with the growth or production of crops, fruit
38 trees or orchards applied before, during, or after planting,
39 the crop of which when harvested will be sold at retail or
40 will be converted into foodstuffs which are to be sold
41 ultimately in processed form at retail;

42 (2) Materials, manufactured goods, machinery and parts
43 which when used in manufacturing, processing, compounding,
44 mining, producing or fabricating become a component part or
45 ingredient of the new personal property resulting from such
46 manufacturing, processing, compounding, mining, producing or
47 fabricating and which new personal property is intended to
48 be sold ultimately for final use or consumption; and
49 materials, including without limitation, gases and
50 manufactured goods, including without limitation slagging
51 materials and firebrick, which are ultimately consumed in
52 the manufacturing process by blending, reacting or
53 interacting with or by becoming, in whole or in part,
54 component parts or ingredients of steel products intended to
55 be sold ultimately for final use or consumption;

56 (3) Materials, replacement parts and equipment
57 purchased for use directly upon, and for the repair and
58 maintenance or manufacture of, motor vehicles, watercraft,

59 railroad rolling stock or aircraft engaged as common
60 carriers of persons or property;

61 (4) Replacement machinery, equipment, and parts and
62 the materials and supplies solely required for the
63 installation or construction of such replacement machinery,
64 equipment, and parts, used directly in manufacturing,
65 mining, fabricating or producing a product which is intended
66 to be sold ultimately for final use or consumption; and
67 machinery and equipment, and the materials and supplies
68 required solely for the operation, installation or
69 construction of such machinery and equipment, purchased and
70 used to establish new, or to replace or expand existing,
71 material recovery processing plants in this state. For the
72 purposes of this subdivision, a "material recovery
73 processing plant" means a facility that has as its primary
74 purpose the recovery of materials into a usable product or a
75 different form which is used in producing a new product and
76 shall include a facility or equipment which are used
77 exclusively for the collection of recovered materials for
78 delivery to a material recovery processing plant but shall
79 not include motor vehicles used on highways. For purposes
80 of this section, the terms motor vehicle and highway shall
81 have the same meaning pursuant to section 301.010. For the
82 purposes of this subdivision, subdivision (5) of this
83 subsection, and section 144.054, as well as the definition
84 in subdivision (9) of subsection 1 of section 144.010, the
85 term "product" includes telecommunications services and the
86 term "manufacturing" shall include the production, or
87 production and transmission, of telecommunications
88 services. The preceding sentence does not make a
89 substantive change in the law and is intended to clarify
90 that the term "manufacturing" has included and continues to
91 include the production and transmission of

92 "telecommunications services", as enacted in this
93 subdivision and subdivision (5) of this subsection, as well
94 as the definition in subdivision (9) of subsection 1 of
95 section 144.010. The preceding two sentences reaffirm
96 legislative intent consistent with the interpretation of
97 this subdivision and subdivision (5) of this subsection in
98 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d
99 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v.*
100 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and
101 accordingly abrogates the Missouri supreme court's
102 interpretation of those exemptions in *IBM Corporation v.*
103 *Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the
104 extent inconsistent with this section and *Southwestern Bell*
105 *Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc
106 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*,
107 182 S.W.3d 226 (Mo. banc 2005). The construction and
108 application of this subdivision as expressed by the Missouri
109 supreme court in *DST Systems, Inc. v. Director of Revenue*,
110 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v.*
111 *Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and
112 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182
113 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material
114 recovery is not the reuse of materials within a
115 manufacturing process or the use of a product previously
116 recovered. The material recovery processing plant shall
117 qualify under the provisions of this section regardless of
118 ownership of the material being recovered;

119 (5) Machinery and equipment, and parts and the
120 materials and supplies solely required for the installation
121 or construction of such machinery and equipment, purchased
122 and used to establish new or to expand existing
123 manufacturing, mining or fabricating plants in the state if
124 such machinery and equipment is used directly in

125 manufacturing, mining or fabricating a product which is
126 intended to be sold ultimately for final use or
127 consumption. The construction and application of this
128 subdivision as expressed by the Missouri supreme court in
129 *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo.
130 banc 2001); *Southwestern Bell Tel. Co. v. Director of*
131 *Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern*
132 *Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo.
133 banc 2005), is hereby affirmed;

134 (6) Tangible personal property which is used
135 exclusively in the manufacturing, processing, modification
136 or assembling of products sold to the United States
137 government or to any agency of the United States government;

138 (7) Animals or poultry used for breeding or feeding
139 purposes, or captive wildlife;

140 (8) Newsprint, ink, computers, photosensitive paper
141 and film, toner, printing plates and other machinery,
142 equipment, replacement parts and supplies used in producing
143 newspapers published for dissemination of news to the
144 general public;

145 (9) The rentals of films, records or any type of sound
146 or picture transcriptions for public commercial display;

147 (10) Pumping machinery and equipment used to propel
148 products delivered by pipelines engaged as common carriers;

149 (11) Railroad rolling stock for use in transporting
150 persons or property in interstate commerce and motor
151 vehicles licensed for a gross weight of twenty-four thousand
152 pounds or more or trailers used by common carriers, as
153 defined in section 390.020, in the transportation of persons
154 or property;

155 (12) Electrical energy used in the actual primary
156 manufacture, processing, compounding, mining or producing of
157 a product, or electrical energy used in the actual secondary

158 processing or fabricating of the product, or a material
159 recovery processing plant as defined in subdivision (4) of
160 this subsection, in facilities owned or leased by the
161 taxpayer, if the total cost of electrical energy so used
162 exceeds ten percent of the total cost of production, either
163 primary or secondary, exclusive of the cost of electrical
164 energy so used or if the raw materials used in such
165 processing contain at least twenty-five percent recovered
166 materials as defined in section 260.200. There shall be a
167 rebuttable presumption that the raw materials used in the
168 primary manufacture of automobiles contain at least twenty-
169 five percent recovered materials. For purposes of this
170 subdivision, "processing" means any mode of treatment, act
171 or series of acts performed upon materials to transform and
172 reduce them to a different state or thing, including
173 treatment necessary to maintain or preserve such processing
174 by the producer at the production facility;

175 (13) Anodes which are used or consumed in
176 manufacturing, processing, compounding, mining, producing or
177 fabricating and which have a useful life of less than one
178 year;

179 (14) Machinery, equipment, appliances and devices
180 purchased or leased and used solely for the purpose of
181 preventing, abating or monitoring air pollution, and
182 materials and supplies solely required for the installation,
183 construction or reconstruction of such machinery, equipment,
184 appliances and devices;

185 (15) Machinery, equipment, appliances and devices
186 purchased or leased and used solely for the purpose of
187 preventing, abating or monitoring water pollution, and
188 materials and supplies solely required for the installation,
189 construction or reconstruction of such machinery, equipment,
190 appliances and devices;

191 (16) Tangible personal property purchased by a rural
192 water district;

193 (17) All amounts paid or charged for admission or
194 participation or other fees paid by or other charges to
195 individuals in or for any place of amusement, entertainment
196 or recreation, games or athletic events, including museums,
197 fairs, zoos and planetariums, owned or operated by a
198 municipality or other political subdivision where all the
199 proceeds derived therefrom benefit the municipality or other
200 political subdivision and do not inure to any private
201 person, firm, or corporation, provided, however, that a
202 municipality or other political subdivision may enter into
203 revenue-sharing agreements with private persons, firms, or
204 corporations providing goods or services, including
205 management services, in or for the place of amusement,
206 entertainment or recreation, games or athletic events, and
207 provided further that nothing in this subdivision shall
208 exempt from tax any amounts retained by any private person,
209 firm, or corporation under such revenue-sharing agreement;

210 (18) All sales of insulin, and all sales, rentals,
211 repairs, and parts of durable medical equipment, prosthetic
212 devices, and orthopedic devices as defined on January 1,
213 1980, by the federal Medicare program pursuant to Title
214 XVIII of the Social Security Act of 1965, including the
215 items specified in Section 1862(a)(12) of that act (42
216 U.S.C. Section 1395y, as amended), and also specifically
217 including hearing aids and hearing aid supplies and all
218 sales of drugs which may be legally dispensed by a licensed
219 pharmacist only upon a lawful prescription of a practitioner
220 licensed to administer those items, including samples and
221 materials used to manufacture samples which may be dispensed
222 by a practitioner authorized to dispense such samples and
223 all sales or rental of medical oxygen, home respiratory

224 equipment and accessories including parts, and hospital beds
225 and accessories and ambulatory aids including parts, and all
226 sales or rental of manual and powered wheelchairs including
227 parts, and stairway lifts, Braille writers, electronic
228 Braille equipment and, if purchased or rented by or on
229 behalf of a person with one or more physical or mental
230 disabilities to enable them to function more independently,
231 all sales or rental of scooters including parts, and reading
232 machines, electronic print enlargers and magnifiers,
233 electronic alternative and augmentative communication
234 devices, and items used solely to modify motor vehicles to
235 permit the use of such motor vehicles by individuals with
236 disabilities or sales of over-the-counter or nonprescription
237 drugs to individuals with disabilities, and drugs required
238 by the Food and Drug Administration to meet the over-the-
239 counter drug product labeling requirements in 21 CFR 201.66,
240 or its successor, as prescribed by a health care
241 practitioner licensed to prescribe;

242 (19) All sales made by or to religious and charitable
243 organizations and institutions in their religious,
244 charitable or educational functions and activities and all
245 sales made by or to all elementary and secondary schools
246 operated at public expense in their educational functions
247 and activities;

248 (20) All sales of aircraft to common carriers for
249 storage or for use in interstate commerce and all sales made
250 by or to not-for-profit civic, social, service or fraternal
251 organizations, including fraternal organizations which have
252 been declared tax-exempt organizations pursuant to Section
253 501(c)(8) or (10) of the 1986 Internal Revenue Code, as
254 amended, in their civic or charitable functions and
255 activities and all sales made to eleemosynary and penal
256 institutions and industries of the state, and all sales made

257 to any private not-for-profit institution of higher
258 education not otherwise excluded pursuant to subdivision
259 (19) of this subsection or any institution of higher
260 education supported by public funds, and all sales made to a
261 state relief agency in the exercise of relief functions and
262 activities;

263 (21) All ticket sales made by benevolent, scientific
264 and educational associations which are formed to foster,
265 encourage, and promote progress and improvement in the
266 science of agriculture and in the raising and breeding of
267 animals, and by nonprofit summer theater organizations if
268 such organizations are exempt from federal tax pursuant to
269 the provisions of the Internal Revenue Code and all
270 admission charges and entry fees to the Missouri state fair
271 or any fair conducted by a county agricultural and
272 mechanical society organized and operated pursuant to
273 sections 262.290 to 262.530;

274 (22) All sales made to any private not-for-profit
275 elementary or secondary school, all sales of feed additives,
276 medications or vaccines administered to livestock or poultry
277 in the production of food or fiber, all sales of pesticides
278 used in the production of crops, livestock or poultry for
279 food or fiber, all sales of bedding used in the production
280 of livestock or poultry for food or fiber, all sales of
281 propane or natural gas, electricity or diesel fuel used
282 exclusively for drying agricultural crops, natural gas used
283 in the primary manufacture or processing of fuel ethanol as
284 defined in section 142.028, natural gas, propane, and
285 electricity used by an eligible new generation cooperative
286 or an eligible new generation processing entity as defined
287 in section 348.432, and all sales of farm machinery and
288 equipment, other than airplanes, motor vehicles and
289 trailers, and any freight charges on any exempt item. As

290 used in this subdivision, the term "feed additives" means
291 tangible personal property which, when mixed with feed for
292 livestock or poultry, is to be used in the feeding of
293 livestock or poultry. As used in this subdivision, the term
294 "pesticides" includes adjuvants such as crop oils,
295 surfactants, wetting agents and other assorted pesticide
296 carriers used to improve or enhance the effect of a
297 pesticide and the foam used to mark the application of
298 pesticides and herbicides for the production of crops,
299 livestock or poultry. As used in this subdivision, the term
300 "farm machinery and equipment" means new or used farm
301 tractors and such other new or used farm machinery and
302 equipment and repair or replacement parts thereon and any
303 accessories for and upgrades to such farm machinery and
304 equipment, rotary mowers used exclusively for agricultural
305 purposes, and supplies and lubricants used exclusively,
306 solely, and directly for producing crops, raising and
307 feeding livestock, fish, poultry, pheasants, chukar, quail,
308 or for producing milk for ultimate sale at retail, including
309 field drain tile, and one-half of each purchaser's purchase
310 of diesel fuel therefor which is:

- 311 (a) Used exclusively for agricultural purposes;
- 312 (b) Used on land owned or leased for the purpose of
313 producing farm products; and
- 314 (c) Used directly in producing farm products to be
315 sold ultimately in processed form or otherwise at retail or
316 in producing farm products to be fed to livestock or poultry
317 to be sold ultimately in processed form at retail;
- 318 (23) Except as otherwise provided in section 144.032,
319 all sales of metered water service, electricity, electrical
320 current, natural, artificial or propane gas, wood, coal or
321 home heating oil for domestic use and in any city not within

322 a county, all sales of metered or unmetered water service
323 for domestic use:

324 (a) "Domestic use" means that portion of metered water
325 service, electricity, electrical current, natural,
326 artificial or propane gas, wood, coal or home heating oil,
327 and in any city not within a county, metered or unmetered
328 water service, which an individual occupant of a residential
329 premises uses for nonbusiness, noncommercial or
330 nonindustrial purposes. Utility service through a single or
331 master meter for residential apartments or condominiums,
332 including service for common areas and facilities and vacant
333 units, shall be deemed to be for domestic use. Each seller
334 shall establish and maintain a system whereby individual
335 purchases are determined as exempt or nonexempt;

336 (b) Regulated utility sellers shall determine whether
337 individual purchases are exempt or nonexempt based upon the
338 seller's utility service rate classifications as contained
339 in tariffs on file with and approved by the Missouri public
340 service commission. Sales and purchases made pursuant to
341 the rate classification "residential" and sales to and
342 purchases made by or on behalf of the occupants of
343 residential apartments or condominiums through a single or
344 master meter, including service for common areas and
345 facilities and vacant units, shall be considered as sales
346 made for domestic use and such sales shall be exempt from
347 sales tax. Sellers shall charge sales tax upon the entire
348 amount of purchases classified as nondomestic use. The
349 seller's utility service rate classification and the
350 provision of service thereunder shall be conclusive as to
351 whether or not the utility must charge sales tax;

352 (c) Each person making domestic use purchases of
353 services or property and who uses any portion of the
354 services or property so purchased for a nondomestic use

355 shall, by the fifteenth day of the fourth month following
356 the year of purchase, and without assessment, notice or
357 demand, file a return and pay sales tax on that portion of
358 nondomestic purchases. Each person making nondomestic
359 purchases of services or property and who uses any portion
360 of the services or property so purchased for domestic use,
361 and each person making domestic purchases on behalf of
362 occupants of residential apartments or condominiums through
363 a single or master meter, including service for common areas
364 and facilities and vacant units, under a nonresidential
365 utility service rate classification may, between the first
366 day of the first month and the fifteenth day of the fourth
367 month following the year of purchase, apply for credit or
368 refund to the director of revenue and the director shall
369 give credit or make refund for taxes paid on the domestic
370 use portion of the purchase. The person making such
371 purchases on behalf of occupants of residential apartments
372 or condominiums shall have standing to apply to the director
373 of revenue for such credit or refund;

374 (24) All sales of handicraft items made by the seller
375 or the seller's spouse if the seller or the seller's spouse
376 is at least sixty-five years of age, and if the total gross
377 proceeds from such sales do not constitute a majority of the
378 annual gross income of the seller;

379 (25) Excise taxes, collected on sales at retail,
380 imposed by Sections 4041, 4071, 4081, [4091,] 4161, 4181,
381 4251, 4261 and 4271 of Title 26, United States Code. The
382 director of revenue shall promulgate rules pursuant to
383 chapter 536 to eliminate all state and local sales taxes on
384 such excise taxes;

385 (26) Sales of fuel consumed or used in the operation
386 of ships, barges, or waterborne vessels which are used
387 primarily in or for the transportation of property or cargo,

388 or the conveyance of persons for hire, on navigable rivers
389 bordering on or located in part in this state, if such fuel
390 is delivered by the seller to the purchaser's barge, ship,
391 or waterborne vessel while it is afloat upon such river;

392 (27) All sales made to an interstate compact agency
393 created pursuant to sections 70.370 to 70.441 or sections
394 238.010 to 238.100 in the exercise of the functions and
395 activities of such agency as provided pursuant to the
396 compact;

397 (28) Computers, computer software and computer
398 security systems purchased for use by architectural or
399 engineering firms headquartered in this state. For the
400 purposes of this subdivision, "headquartered in this state"
401 means the office for the administrative management of at
402 least four integrated facilities operated by the taxpayer is
403 located in the state of Missouri;

404 (29) All livestock sales when either the seller is
405 engaged in the growing, producing or feeding of such
406 livestock, or the seller is engaged in the business of
407 buying and selling, bartering or leasing of such livestock;

408 (30) All sales of barges which are to be used
409 primarily in the transportation of property or cargo on
410 interstate waterways;

411 (31) Electrical energy or gas, whether natural,
412 artificial or propane, water, or other utilities which are
413 ultimately consumed in connection with the manufacturing of
414 cellular glass products or in any material recovery
415 processing plant as defined in subdivision (4) of this
416 subsection;

417 (32) Notwithstanding other provisions of law to the
418 contrary, all sales of pesticides or herbicides used in the
419 production of crops, aquaculture, livestock or poultry;

420 (33) Tangible personal property and utilities
421 purchased for use or consumption directly or exclusively in
422 the research and development of agricultural/biotechnology
423 and plant genomics products and prescription pharmaceuticals
424 consumed by humans or animals;

425 (34) All sales of grain bins for storage of grain for
426 resale;

427 (35) All sales of feed which are developed for and
428 used in the feeding of pets owned by a commercial breeder
429 when such sales are made to a commercial breeder, as defined
430 in section 273.325, and licensed pursuant to sections
431 273.325 to 273.357;

432 (36) All purchases by a contractor on behalf of an
433 entity located in another state, provided that the entity is
434 authorized to issue a certificate of exemption for purchases
435 to a contractor under the provisions of that state's laws.
436 For purposes of this subdivision, the term "certificate of
437 exemption" shall mean any document evidencing that the
438 entity is exempt from sales and use taxes on purchases
439 pursuant to the laws of the state in which the entity is
440 located. Any contractor making purchases on behalf of such
441 entity shall maintain a copy of the entity's exemption
442 certificate as evidence of the exemption. If the exemption
443 certificate issued by the exempt entity to the contractor is
444 later determined by the director of revenue to be invalid
445 for any reason and the contractor has accepted the
446 certificate in good faith, neither the contractor or the
447 exempt entity shall be liable for the payment of any taxes,
448 interest and penalty due as the result of use of the invalid
449 exemption certificate. Materials shall be exempt from all
450 state and local sales and use taxes when purchased by a
451 contractor for the purpose of fabricating tangible personal
452 property which is used in fulfilling a contract for the

453 purpose of constructing, repairing or remodeling facilities
454 for the following:

455 (a) An exempt entity located in this state, if the
456 entity is one of those entities able to issue project
457 exemption certificates in accordance with the provisions of
458 section 144.062; or

459 (b) An exempt entity located outside the state if the
460 exempt entity is authorized to issue an exemption
461 certificate to contractors in accordance with the provisions
462 of that state's law and the applicable provisions of this
463 section;

464 (37) All sales or other transfers of tangible personal
465 property to a lessor who leases the property under a lease
466 of one year or longer executed or in effect at the time of
467 the sale or other transfer to an interstate compact agency
468 created pursuant to sections 70.370 to 70.441 or sections
469 238.010 to 238.100;

470 (38) Sales of tickets to any collegiate athletic
471 championship event that is held in a facility owned or
472 operated by a governmental authority or commission, a quasi-
473 governmental agency, a state university or college or by the
474 state or any political subdivision thereof, including a
475 municipality, and that is played on a neutral site and may
476 reasonably be played at a site located outside the state of
477 Missouri. For purposes of this subdivision, "neutral site"
478 means any site that is not located on the campus of a
479 conference member institution participating in the event;

480 (39) All purchases by a sports complex authority
481 created under section 64.920, and all sales of utilities by
482 such authority at the authority's cost that are consumed in
483 connection with the operation of a sports complex leased to
484 a professional sports team;

485 (40) All materials, replacement parts, and equipment
486 purchased for use directly upon, and for the modification,
487 replacement, repair, and maintenance of aircraft, aircraft
488 power plants, and aircraft accessories;

489 (41) Sales of sporting clays, wobble, skeet, and trap
490 targets to any shooting range or similar places of business
491 for use in the normal course of business and money received
492 by a shooting range or similar places of business from
493 patrons and held by a shooting range or similar place of
494 business for redistribution to patrons at the conclusion of
495 a shooting event;

496 (42) All sales of motor fuel, as defined in section
497 142.800, used in any watercraft, as defined in section
498 306.010;

499 (43) Any new or used aircraft sold or delivered in
500 this state to a person who is not a resident of this state
501 or a corporation that is not incorporated in this state, and
502 such aircraft is not to be based in this state and shall not
503 remain in this state more than ten business days subsequent
504 to the last to occur of:

505 (a) The transfer of title to the aircraft to a person
506 who is not a resident of this state or a corporation that is
507 not incorporated in this state; or

508 (b) The date of the return to service of the aircraft
509 in accordance with 14 CFR 91.407 for any maintenance,
510 preventive maintenance, rebuilding, alterations, repairs, or
511 installations that are completed contemporaneously with the
512 transfer of title to the aircraft to a person who is not a
513 resident of this state or a corporation that is not
514 incorporated in this state;

515 (44) Motor vehicles registered in excess of fifty-four
516 thousand pounds, and the trailers pulled by such motor
517 vehicles, that are actually used in the normal course of

518 business to haul property on the public highways of the
519 state, and that are capable of hauling loads commensurate
520 with the motor vehicle's registered weight; and the
521 materials, replacement parts, and equipment purchased for
522 use directly upon, and for the repair and maintenance or
523 manufacture of such vehicles. For purposes of this
524 subdivision, "motor vehicle" and "public highway" shall have
525 the meaning as ascribed in section 390.020;

526 (45) All internet access or the use of internet access
527 regardless of whether the tax is imposed on a provider of
528 internet access or a buyer of internet access. For purposes
529 of this subdivision, the following terms shall mean:

530 (a) "Direct costs", costs incurred by a governmental
531 authority solely because of an internet service provider's
532 use of the public right-of-way. The term shall not include
533 costs that the governmental authority would have incurred if
534 the internet service provider did not make such use of the
535 public right-of-way. Direct costs shall be determined in a
536 manner consistent with generally accepted accounting
537 principles;

538 (b) "Internet", computer and telecommunications
539 facilities, including equipment and operating software, that
540 comprises the interconnected worldwide network that employ
541 the transmission control protocol or internet protocol, or
542 any predecessor or successor protocols to that protocol, to
543 communicate information of all kinds by wire or radio;

544 (c) "Internet access", a service that enables users to
545 connect to the internet to access content, information, or
546 other services without regard to whether the service is
547 referred to as telecommunications, communications,
548 transmission, or similar services, and without regard to
549 whether a provider of the service is subject to regulation
550 by the Federal Communications Commission as a common carrier

551 under 47 U.S.C. Section 201, et seq. For purposes of this
552 subdivision, internet access also includes: the purchase,
553 use, or sale of communications services, including
554 telecommunications services as defined in section 144.010,
555 to the extent the communications services are purchased,
556 used, or sold to provide the service described in this
557 subdivision or to otherwise enable users to access content,
558 information, or other services offered over the internet;
559 services that are incidental to the provision of a service
560 described in this subdivision, when furnished to users as
561 part of such service, including a home page, electronic
562 mail, and instant messaging, including voice-capable and
563 video-capable electronic mail and instant messaging, video
564 clips, and personal electronic storage capacity; a home page
565 electronic mail and instant messaging, including voice-
566 capable and video-capable electronic mail and instant
567 messaging, video clips, and personal electronic storage
568 capacity that are provided independently or that are not
569 packed with internet access. As used in this subdivision,
570 internet access does not include voice, audio, and video
571 programming or other products and services, except services
572 described in this paragraph or this subdivision, that use
573 internet protocol or any successor protocol and for which
574 there is a charge, regardless of whether the charge is
575 separately stated or aggregated with the charge for services
576 described in this paragraph or this subdivision;

577 (d) "Tax", any charge imposed by the state or a
578 political subdivision of the state for the purpose of
579 generating revenues for governmental purposes and that is
580 not a fee imposed for a specific privilege, service, or
581 benefit conferred, except as described as otherwise under
582 this subdivision, or any obligation imposed on a seller to
583 collect and to remit to the state or a political subdivision

584 of the state any gross retail tax, sales tax, or use tax
585 imposed on a buyer by such a governmental entity. The term
586 tax shall not include any franchise fee or similar fee
587 imposed or authorized under [section] sections 67.1830 [or
588 67.2689] to 67.1846; Section 622 or 653 of the
589 Communications Act of 1934, 47 U.S.C. Section 542 and 47
590 U.S.C. Section 573; or any other fee related to obligations
591 of telecommunications carriers under the Communications Act
592 of 1934, 47 U.S.C. Section 151, et seq., except to the
593 extent that:

594 a. The fee is not imposed for the purpose of
595 recovering direct costs incurred by the franchising or other
596 governmental authority from providing the specific
597 privilege, service, or benefit conferred to the payer of the
598 fee; or

599 b. The fee is imposed for the use of a public right-of-
600 way based on a percentage of the service revenue, and the
601 fee exceeds the incremental direct costs incurred by the
602 governmental authority associated with the provision of that
603 right-of-way to the provider of internet access service.

604 Nothing in this subdivision shall be interpreted as an
605 exemption from taxes due on goods or services that were
606 subject to tax on January 1, 2016;

607 (46) All sales of diapers. For the purposes of this
608 subdivision, "diapers" means absorbent garments worn by
609 infants or toddlers who are not toilet-trained or by
610 individuals who are incapable of controlling their bladder
611 or bowel movements;

612 (47) All sales of feminine hygiene products. For the
613 purposes of this subdivision, "feminine hygiene products"
614 shall mean tampons, pads, liners, and cups.

615 3. Any ruling, agreement, or contract, whether written
616 or oral, express or implied, between a person and this

617 state's executive branch, or any other state agency or
618 department, stating, agreeing, or ruling that such person is
619 not required to collect sales and use tax in this state
620 despite the presence of a warehouse, distribution center, or
621 fulfillment center in this state that is owned or operated
622 by the person or an affiliated person shall be null and void
623 unless it is specifically approved by a majority vote of
624 each of the houses of the general assembly. For purposes of
625 this subsection, an "affiliated person" means any person
626 that is a member of the same controlled group of
627 corporations as defined in Section 1563(a) of the Internal
628 Revenue Code of 1986, as amended, as the vendor or any other
629 entity that, notwithstanding its form of organization, bears
630 the same ownership relationship to the vendor as a
631 corporation that is a member of the same controlled group of
632 corporations as defined in Section 1563(a) of the Internal
633 Revenue Code, as amended."; and

634 Further amend said bill, page 22, section 473.742, line
635 113, by inserting after all of said line the following:

636 "Section 1. No public employee, as that term is
637 defined in section 105.500, shall be required by any
638 political subdivision to receive a vaccination against COVID-
639 19 as a condition of commencing or continuing employment. As
640 used in this section, the term "political subdivision" shall
641 not include any facility that meets the definition of
642 hospital in section 197.020, any long term care facility
643 licensed under chapter 198, any entity that meets the
644 definition of facility in section 199.170, any facility
645 certified by the Centers for Medicare and Medicaid Services
646 (CMS), any state department or agency, or employees thereof,
647 that are part of an onsite survey team performing federal
648 oversight of certified providers and suppliers for CMS, or

649 any entity or individual licensed under sections 190.001 to
650 190.245."; and
651 Further amend the title and enacting clause accordingly.