

SECOND REGULAR SESSION

SENATE BILL NO. 1017

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR LEWIS.

4583S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 144.014, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for food.

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

Section A. Section 144.014, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 144.014,
3 to read as follows:

144.014. 1. Notwithstanding other provisions of law
2 to the contrary, [beginning October 1, 1997, the tax levied
3 and imposed under this chapter on] all retail sales of food
4 shall be [at the rate of one percent. The revenue derived
5 from the one percent rate pursuant to this section shall be
6 deposited by the state treasurer in the school district
7 trust fund and shall be distributed as provided in section
8 144.701] exempted from the provisions of and from the
9 computation of the tax levied, assessed, or payable pursuant
10 to this chapter. The provisions of this subsection are
11 intended to exempt the sale of food from the state sales tax
12 rate imposed pursuant to this chapter, and the department of
13 revenue shall not construe the provisions of this subsection
14 as an exemption from the local sales tax law, as defined in
15 section 32.085.

16 2. For the purposes of this section, the term "food"
17 shall include only those products and types of food for

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

18 which food stamps may be redeemed pursuant to the provisions
19 of the Federal Food Stamp Program as contained in 7 U.S.C.
20 Section 2012, as that section now reads or as it may be
21 amended hereafter, and shall include food dispensed by or
22 through vending machines. For the purpose of this section,
23 except for vending machine sales, the term "food" shall not
24 include food or drink sold by any establishment where the
25 gross receipts derived from the sale of food prepared by
26 such establishment for immediate consumption on or off the
27 premises of the establishment constitutes more than eighty
28 percent of the total gross receipts of that establishment,
29 regardless of whether such prepared food is consumed on the
30 premises of that establishment, including, but not limited
31 to, sales of food by any restaurant, fast food restaurant,
32 delicatessen, eating house, or café.

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