

SENATE BILL NO. 1645

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HUDSON.

7054S.011

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for certain campground rentals.

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 144.052, to read as
3 follows:

144.052. 1. As used in this section, the term
2 "campground" shall mean any parcel or tract of land,
3 including buildings and other structures, where five or more
4 campsites are made available for use as temporary living
5 quarters for recreational, camping, travel, or seasonal
6 use. The term "campground" shall also include recreational
7 vehicle parks.

8 2. Notwithstanding any other law to the contrary, in
9 addition to all other exemptions granted under this chapter,
10 there is hereby specifically exempted from the provisions of
11 sections 144.010 to 144.525 and sections 144.600 to 144.761
12 and the local sales tax law as defined in section 32.085 and
13 from the computation of the tax levied, assessed, or payable
14 under sections 144.010 to 144.525 and sections 144.600 to
15 144.761 and the local sales tax law as defined in section
16 32.085, fees or charges for rental of lots, buildings, other
17 structures, and amenities in a campground. The provisions

18 of this section shall be in addition to any other sales or
19 use tax exemptions provided by law.

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