

FIRST REGULAR SESSION

# SENATE BILL NO. 75

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WIGGINS.

Pre-filed December 1, 1998, and 1,000 copies ordered printed.

S0577.011

TERRY L. SPIELER, Secretary.

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to an exemption from sales and use tax of broadcast equipment.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.051, to read as follows:

**144.051. 1. In addition to the exemptions granted under the provisions of section 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, RSMo, and from the provisions of any local sales tax law, as defined in section 32.085, RSMo, and from the computation of the tax levied, assessed or payable under sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, RSMo, and under any local sales tax law, as defined in section 32.085, RSMo, any equipment purchased by a federally licensed commercial or public broadcast station when such equipment purchase is made as a result of federal mandate and the technological change that results. This exemption does not apply to replacement of equipment necessitated by a result of use or equipment replaced due to damage or theft.**

**2. As used in this section, the following terms mean:**

**(1) "Broadcast equipment", such equipment as may be necessary for the broadcast station to fulfill those obligations as set forth under federal guidelines;**

**(2) "Federal mandate", any action of the congress of the United States or any federal regulatory agency having jurisdiction with regard to broadcast stations when such action requires broadcasters to alter methods of operation;**

**(3) "Federally licensed broadcast station", any enterprise, either commercial or non-commercial, which operates under a license granted by the Federal**

**Communications Commission for the purpose of the free distribution of audio and/or video services when such distribution occurs by means of transmission over the public airwaves;**

**(4) "Technological change", those changes in the design and methods of operation of broadcast equipment which would, by virtue of these changes, require the implementation and/or installation of replacement equipment and the updating of existing equipment.**

✓

Unofficial

Bill

Copy