

FIRST REGULAR SESSION  
[CORRECTED]  
[TRULY AGREED TO AND FINALLY PASSED]  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 33**  
**90TH GENERAL ASSEMBLY**  
1999

L0363.03T

---

---

**AN ACT**

To repeal section 144.517, RSMo Supp. 1998, relating to sales and use taxation on college textbook sales, and to enact in lieu thereof one new section relating to the same subject.

---

---

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

Section A. Section 144.517, RSMo Supp. 1998, is repealed and one new section enacted in lieu thereof, to be known as section 144.517, to read as follows:

144.517. In addition to the exemptions granted pursuant to section 144.030, there shall also be exempted from state sales and use taxes all sales of textbooks, as defined by section 170.051, RSMo, when such textbook is purchased [at a bookstore located on the premises of any postsecondary institution of higher learning for use] by a student who possesses proof of current enrollment at any **Missouri** public or private university, college or other postsecondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences or in a professional, vocational or technical field, **provided that the books which are exempt from state sales tax are those required or recommended for a class. Upon request the institution or department must provide at least one list of textbooks to the bookstore each semester. Alternately, the student may provide to the bookstore a list from the instructor, department or institution of his or her required or recommended textbooks.** This exemption shall not apply to any locally imposed sales or use

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

tax.

✓

Unofficial

Bill

Copy

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