

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Bill No. 1025, Page 1, in the Title, Line 3, by deleting the words "the taxation of
2 instructional classes" and inserting in lieu thereof the words "sales tax"; and

3
4 Further amend said bill, Page 9, Section 144.020, Line 73, by inserting after all of said section and
5 line the following:

6
7 "144.059. 1. As used in this section, the term "'Made in USA' product" means any new
8 product that supports a claim to be made in the United States under the policy on "Made in USA"
9 claims enforced by the Federal Trade Commission and that is not already exempt from state sales
10 taxes under any provision of state law.

11 2. In each year beginning on or after January 1, 2017, and ending on or before December
12 31, 2018, there is specifically exempted from the state sales tax law all retail sales of any "Made in
13 USA" product during a seven-day period beginning at 12:01 a.m. on July first and ending at
14 midnight on July seventh unless July first is a Sunday. If July first is a Sunday, the seven-day period
15 shall begin at 12:01 a.m. on July second and end at midnight on July eighth. The exemption
16 provided in this section shall apply only to the first fifteen thousand dollars of each purchase of a
17 "Made in USA" product.

18 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday
19 established in this section to apply to its local sales taxes. A political subdivision shall notify the
20 department of revenue not less than forty-five calendar days before the beginning date of the sales
21 tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its
22 local sales taxes.

23 4. After adopting an order or ordinance to apply the sales tax holiday established in this
24 section to the political subdivision's local sales taxes, a political subdivision may, by order or
25 ordinance, rescind the order or ordinance applying the sales tax holiday to its local sales taxes. The
26 political subdivision shall notify the department of revenue not less than forty-five calendar days
27 before the beginning date of the sales tax holiday occurring in that year of any order or ordinance
28 rescinding an order or ordinance to apply the sales tax holiday to its local sales taxes.

29 5. Retailers that do not participate in the sales tax holiday may offer department of revenue
30 sales tax refund forms to consumers to file for refunds directly from the department of revenue or
31 offer on-site sales tax refunds in lieu of participating in the sales tax holiday.

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 6. No sale of any motor vehicle, as defined under section 301.010, shall be exempt from any
2 sales tax under this section.

3 7. No sale of fuel shall be exempt from any sales tax under this section unless specifically
4 exempted by statute."; and

5
6 Further amend said bill by amending the title, enacting clause, and intersectional references
7 accordingly.