

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 823,
2 Pages 1-3, Section 144.026, Lines 1-55, by deleting all of said lines and inserting in lieu thereof the
3 following:

4 "144.026. 1. This section affirms existing law as interpreted by the Missouri supreme court
5 in Bridge Data Co. v. Director of Revenue, 794 S. W. 2d 204 (Mo. banc 1990); Concord Publishing
6 House v. Director of Revenue, 916 S. W. 2d 186 (Mo. banc 1996); DST Systems Inc. Co. v.
7 Director of Revenue, 43 S. W. 3d 799 (Mo. banc 2001); Southwestern Bell Tel. Co. v. Director of
8 Revenue, 78 S. W. 3d 763 (Mo. banc 2002); Southwestern Bell Tel. Co. v. Director of Revenue, 182
9 S. W. 3d 226 (Mo. banc 2005); and E & B Granite, Inc. v. Director of Revenue, 331 S. W. 3d 314
10 (Mo. banc 2011). The director of revenue and all courts of competent jurisdiction shall follow the
11 reasoning of the Missouri supreme court in these decisions and shall apply such reasoning to all
12 pending audits, assessments, refund claims, and claims for credit not finally adjudicated as of the
13 effective date of this section as well as all future audits, assessments, refund claims, and claims for
14 credit.

15 2. This section rejects and abrogates the Missouri supreme court's interpretation of the
16 exemptions found in subsection 2 of section 144.054 and subdivisions (5) and (6) of subsection 2 of
17 section 144.030 in IBM Corporation v. Director of Revenue, No. SC94999 (Mo. Apr. 5, 2016), and
18 any other decision of the Missouri supreme court or administrative hearing commission, and any
19 letter ruling or regulation of the director of revenue, that is inconsistent with this section. The
20 exemptions found in subsection 2 of section 144.054 and subdivisions (5) and (6) of subsection 2 of
21 section 144.030 shall apply to all taxpayers whose activities meet the requirements of these
22 exemptions regardless of whether the taxpayer's type of business is expressly mentioned in chapter
23 144 or any other section, and regardless of whether the activity occurs at an industrial facility or a
24 permanent, temporary, or mobile location."; and

25
26 Further amend said bill by amending the title, enacting clause, and intersectional references
27 accordingly.

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____