

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 608, Page 1, Section 67.5110, Line 15, by
2 inserting after the words "with it" the following:

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4 ", or bed and breakfast inns in which the owner resides and uses as a primary residence with
5 six or fewer rooms for rent"; and

6
7 Further amend said bill, Page 6, Section 94.802, Line 46, by inserting after all of said section and
8 line the following:

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10 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
11 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways
12 or waters of this state which are required to be titled under the laws of the state of Missouri and,
13 except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of
14 engaging in the business of selling tangible personal property or rendering taxable service at retail in
15 this state. The rate of tax shall be as follows:

16 (1) Upon every retail sale in this state of tangible personal property, excluding motor
17 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be
18 titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
19 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
20 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or
21 charged, including the fair market value of the property exchanged at the time and place of the
22 exchange, except as otherwise provided in section 144.025;

23 (2) A tax equivalent to four percent of the amount paid for admission and seating
24 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games
25 and athletic events, except amounts paid for any instructional class;

26 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
27 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
28 industrial consumers;

29 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local
30 and long distance telecommunications service to telecommunications subscribers and to others
31 through equipment of telecommunications subscribers for the transmission of messages and
32 conversations and upon the sale, rental or leasing of all equipment or services pertaining or
33 incidental thereto; except that, the payment made by telecommunications subscribers or others,
34 pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer
35 services shall not be considered as amounts paid for telecommunications services;

36 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services

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1 for transmission of messages of telegraph companies;

2 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals
3 and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,
4 tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the
5 public. The tax imposed under this subdivision shall not apply to any automatic mandatory gratuity
6 for a large group imposed by a restaurant when such gratuity is reported as employee tip income and
7 the restaurant withholds income tax under section 143.191 on such gratuity. The provisions of this
8 subdivision shall not apply to bed and breakfast inns in which the owner resides and uses as a
9 primary residence with six or fewer rooms for rent;

10 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by
11 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses
12 and trucks as are licensed by the division of motor carrier and railroad safety of the department of
13 economic development of Missouri, engaged in the transportation of persons for hire;

14 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
15 tangible personal property, provided that if the lessor or renter of any tangible personal property had
16 previously purchased the property under the conditions of sale at retail or leased or rented the
17 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
18 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental
19 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,
20 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in
21 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors
22 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation
23 nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of
24 amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed
25 under the provisions of the sales tax laws as provided under such laws for motor vehicles and
26 trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030
27 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

28 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of
29 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on
30 the highways or waters of this state which are required to be registered under the laws of the state of
31 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the
32 procedures in section 144.440.

33 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which
34 are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words
35 "This ticket is subject to a sales tax." ; and

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37 Further amend said bill by amending the title, enacting clause, and intersectional references
38 accordingly.
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