

SECOND REGULAR SESSION

HOUSE BILL NO. 1901

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TAYLOR.

5490H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday for firearms purchased on the Saturday following July fourth.

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
2 known as section 144.528, to read as follows:

3 **144.528. 1. For purposes of this section, "firearm" has the same meaning as that**
4 **term is defined under section 571.010.**

5 **2. In each year beginning after December 31, 2016, there is hereby specifically**
6 **exempted from state sales tax law and any sales tax imposed by a political subdivision all**
7 **retail sales of any firearm during the Saturday after July fourth.**

8 **3. Notwithstanding subsection 2 of this section, a political subdivision may choose**
9 **to prohibit future annual sales tax holidays from applying to its local sales tax by adopting**
10 **an ordinance or order to that effect. After opting out, the political subdivision may rescind**
11 **such ordinance or order. The political subdivision shall notify the department of revenue**
12 **not less than forty-five calendar days prior to the beginning date of the sales tax holiday**
13 **of any ordinance or order to opt out or the rescission of such an ordinance or order.**

14 **4. This section shall not apply to any retailer if less than two percent of the**
15 **retailer's merchandise offered for sale qualifies for the sales tax holiday. Such a retailer**
16 **shall offer a sales tax refund in lieu of the sales tax holiday.**

17 **5. Under section 23.253 of the Missouri sunset act:**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 **(1) The provisions of the new program authorized under this section shall**
17 **automatically sunset six years after the effective date of this section unless reauthorized by**
18 **an act of the general assembly;**

19 **(2) If such program is reauthorized, the program authorized under this section**
20 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
21 **section; and**

22 **(3) This section shall terminate on September first of the calendar year immediately**
23 **following the calendar year in which the program authorized under this section is sunset.**

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