

SECOND REGULAR SESSION

HOUSE BILL NO. 2273

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DINKINS.

4945H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 144.014, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for food.

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

2 Section A. Section 144.014, RSMo, is repealed and one new section enacted in lieu
3 thereof, to be known as section 144.014, to read as follows:

4 144.014. 1. **(1)** Notwithstanding other provisions of law to the contrary, ~~[beginning~~
5 ~~October 1, 1997, the tax levied and imposed under this chapter on]~~ all retail sales of food shall
6 be ~~[at the rate of one percent. The revenue derived from the one percent rate pursuant to this~~
7 ~~section shall be deposited by the state treasurer in the school district trust fund and shall be~~
8 ~~distributed as provided in section 144.701]~~ **exempted from the provisions of and from the**
9 **computation of the tax levied, assessed, or payable pursuant to this chapter.**

10 **(2) Beginning January 1, 2025, the rate of sales tax imposed on all retail sales of**
11 **food pursuant to the local sales tax law as defined in section 32.085, and section 238.235,**
12 **shall annually be reduced in four equal increments over a period of four years.**
13 **Beginning January 1, 2029, notwithstanding other provisions of law to the contrary, all**
14 **retail sales of food shall be exempted from the provisions of and from the computation**
15 **of the tax levied, assessed, or payable pursuant to the local sales tax law as defined in**
16 **section 32.085, and section 238.235.**

17 2. For the purposes of this section, the term "food" shall include only those products
and types of food for which food stamps may be redeemed pursuant to the provisions of the
Federal Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads
or as it may be amended hereafter, and shall include food dispensed by or through vending

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.

18 machines. For the purpose of this section, except for vending machine sales, the term "food"
19 shall not include food or drink sold by any establishment where the gross receipts derived
20 from the sale of food prepared by such establishment for immediate consumption on or off the
21 premises of the establishment constitutes more than eighty percent of the total gross receipts
22 of that establishment, regardless of whether such prepared food is consumed on the premises
23 of that establishment, including, but not limited to, sales of food by any restaurant, fast food
24 restaurant, delicatessen, eating house, or café.

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