

FIRST REGULAR SESSION

# SENATE BILL NO. 20

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KRAUS.

Pre-filed December 1, 2014, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0148S.01I

## AN ACT

To repeal section 144.054, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for commercial laundries.

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

Section A. Section 144.054, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 144.054, to read as follows:

144.054. 1. As used in this section, the following terms mean:

2 (1) "Processing", any mode of treatment, act, or series of acts performed  
3 upon materials to transform or reduce them to a different state or thing,  
4 including treatment necessary to maintain or preserve such processing by the  
5 producer at the production facility;

6 (2) "Recovered materials", those materials which have been diverted or  
7 removed from the solid waste stream for sale, use, reuse, or recycling, whether  
8 or not they require subsequent separation and processing.

9 2. In addition to all other exemptions granted under this chapter, there  
10 is hereby specifically exempted from the provisions of sections 144.010 to 144.525  
11 and 144.600 to 144.761, and from the computation of the tax levied, assessed, or  
12 payable under sections 144.010 to 144.525 and 144.600 to 144.761, electrical  
13 energy and gas, whether natural, artificial, or propane, water, coal, and energy  
14 sources, chemicals, machinery, equipment, and materials used or consumed in the  
15 manufacturing, processing, compounding, mining, or producing of any product, or  
16 used or consumed in the processing of recovered materials, or used in research  
17 and development related to manufacturing, processing, compounding, mining, or  
18 producing any product. The exemptions granted in this subsection shall not  
19 apply to local sales taxes as defined in section 32.085 and the provisions of this  
20 subsection shall be in addition to any state and local sales tax exemption

21 provided in section 144.030.

22           3. In addition to all other exemptions granted under this chapter, there  
23 is hereby specifically exempted from the provisions of sections 144.010 to 144.525  
24 and 144.600 to 144.761, and section 238.235, and the local sales tax law as  
25 defined in section 32.085, and from the computation of the tax levied, assessed,  
26 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section  
27 238.235, and the local sales tax law as defined in section 32.085, all utilities,  
28 machinery, and equipment used or consumed directly in television or radio  
29 broadcasting and all sales and purchases of tangible personal property, utilities,  
30 services, or any other transaction that would otherwise be subject to the state or  
31 local sales or use tax when such sales are made to or purchases are made by a  
32 contractor for use in fulfillment of any obligation under a defense contract with  
33 the United States government, and all sales and leases of tangible personal  
34 property by any county, city, incorporated town, or village, provided such sale or  
35 lease is authorized under chapter 100, and such transaction is certified for sales  
36 tax exemption by the department of economic development, and tangible personal  
37 property used for railroad infrastructure brought into this state for processing,  
38 fabrication, or other modification for use outside the state in the regular course  
39 of business.

40           4. In addition to all other exemptions granted under this chapter, there  
41 is hereby specifically exempted from the provisions of sections 144.010 to 144.525  
42 and 144.600 to 144.761, and section 238.235, and the local sales tax law as  
43 defined in section 32.085, and from the computation of the tax levied, assessed,  
44 or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section  
45 238.235, and the local sales tax law as defined in section 32.085, all sales and  
46 purchases of tangible personal property, utilities, services, or any other  
47 transaction that would otherwise be subject to the state or local sales or use tax  
48 when such sales are made to or purchases are made by a private partner for use  
49 in completing a project under sections 227.600 to 227.669.

50           **5. In addition to all other exemptions granted under this chapter,**  
51 **there is hereby specifically exempted from the provisions of sections**  
52 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the**  
53 **local sales tax law as defined in section 32.085, and from the**  
54 **computation of the tax levied, assessed, or payable under sections**  
55 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, and the**  
56 **local sales tax law as defined in section 32.085, all materials,**

57 **manufactured goods, machinery and parts, electrical energy and gas,**  
58 **whether natural, artificial or propane, water, coal and other energy**  
59 **sources, chemicals, soaps, detergents, cleaning and sanitizing agents,**  
60 **and other ingredients and materials inserted by commercial or**  
61 **industrial laundries to treat, clean, and sanitize textiles in facilities**  
62 **which process at least five hundred pounds of textiles per hour and at**  
63 **least sixty thousand pounds per week.**

✓

Unofficial

Bill

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