

FIRST REGULAR SESSION

SENATE BILL NO. 480

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ONDER.

Read 1st time February 23, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2155S.011

AN ACT

To amend chapter 144.058, RSMo, by adding thereto one new section relating to a sales tax exemption for electricity.

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

Section A. Chapter 144.058, RSMo, is amended by adding thereto one new
2 section, to be known as section 144.058, to read as follows:

**144.058. In addition to other exemptions granted under this
2 chapter, there is hereby specifically exempted from the provisions of
3 sections 144.010 to 144.525 and sections 144.600 to 144.761 and from the
4 computation of the tax levied, assessed, or payable under sections
5 144.010 to 144.525 and sections 144.600 to 144.761, electrical energy and
6 gas, whether natural, artificial, or propane; water, coal, and energy
7 sources; chemicals, machinery, equipment, parts, and material used or
8 consumed in connection with or to facilitate the generation,
9 transmission, distribution, sale, or furnishing of electricity for light,
10 heat, or power; and any conduits, ducts, or other devices, materials,
11 apparatus, or property for containing, holding, or carrying conductors
12 used or to be used for the transmission of electricity for light, heat, or
13 power service to consumers. The exemptions granted in this section
14 shall not apply to local sales taxes as defined in section 32.085 and the
15 provisions of this section shall be in addition to any other sales or use
16 tax exemption provided by law.**

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