

SECOND REGULAR SESSION

SENATE BILL NO. 823

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RIDGEWAY.

Read 1st time January 25, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

4216S.011

AN ACT

To repeal section 144.054, RSMo, and to enact in lieu thereof one new section relating to a state and local sales and use tax exemption for data storage.

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Section A. Section 144.054, RSMo, is repealed and one new section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) **"Data storage", data processing, hosting, and related services**
3 **(NAICS 518210), internet publishing and broadcasting, and web search**
4 **portals (NAICS 519130);**

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

9 (3) **"NAICS", the 2007 edition of the North American Industry**
10 **Classification System as prepared by the Executive Office of the**
11 **President, Office of Management and Budget, as amended from time to**
12 **time. Any NAICS sector, subsector, industry group, or industry**
13 **identified in this section shall include its corresponding classification**
14 **in subsequent federal industry classification systems;**

15 [(2)] (4) "Recovered materials", those materials which have been diverted
16 or removed from the solid waste stream for sale, use, reuse, or recycling, whether
17 or not they require subsequent separation and processing.

18 2. In addition to all other exemptions granted under this chapter, there
19 is hereby specifically exempted from the provisions of sections 144.010 to 144.525

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 and 144.600 to 144.761, and from the computation of the tax levied, assessed, or
21 payable under sections 144.010 to 144.525 and 144.600 to 144.761, electrical
22 energy and gas, whether natural, artificial, or propane, water, coal, and energy
23 sources, chemicals, machinery, equipment, and materials used or consumed in the
24 manufacturing, processing, compounding, mining, or producing of any product, or
25 used or consumed in the processing of recovered materials, or used in research
26 and development related to manufacturing, processing, compounding, mining, or
27 producing any product. The exemptions granted in this subsection shall not
28 apply to local sales taxes as defined in section 32.085, RSMo, and the provisions
29 of this subsection shall be in addition to any state and local sales tax exemption
30 provided in section 144.030.

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

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

56 services, or any other transaction that would otherwise be subject to the state or
57 local sales or use tax when such sales are made to or purchases are made by a
58 private partner for use in completing a project under sections 227.600 to 227.669,
59 RSMo.

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Unofficial

Bill

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