

FIRST REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 101

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE REDMON.

0357H.01P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to taxation of utilities used in food preparation.

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 144.055, to read as follows:

**144.055. 1. As used in this section, the term "processing" shall mean any mode of
2 treatment, act, or series of acts performed upon materials or food products to transform
3 or reduce such materials or products to a different state, thing, or product, including
4 treatment necessary to maintain or preserve such processing by the producer at the
5 location at which the food product is produced.**

**6 2. In addition to all other exemptions granted under this chapter, there is hereby
7 specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to
8 144.761, and from the computation of the tax levied, assessed, or payable under sections
9 144.010 to 144.525 and 144.600 to 144.761, electrical energy; gas, whether natural,
10 artificial, or propane; water; coal; and energy sources or other utilities which are
11 purchased by a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery
12 store, convenience store, or other similar facility engaged in selling prepared food for
13 consumption on or off the premises of such establishment and ultimately consumed or used
14 in the manufacturing, processing, preparing, furnishing, compounding, or producing of
15 food, or used in research and development related to the manufacturing, processing,**

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 preparing, furnishing, compounding, or producing of food that is ultimately sold to
17 customers at a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery
18 store, convenience store, or other similar facility engaged in selling prepared food for
19 consumption on or off the premises of the establishment.

20 3. The exemptions granted in this section shall not apply to the local sales tax law
21 as defined in section 32.085.

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