

HOUSE BILL NO. 1511

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BERRY.

4700H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales taxes for electricity sellers.

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 known as section 144.058, to read as follows:

144.058. In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and sections 144.600 to 144.761 and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and sections 144.600 to 144.761 for persons or entities who sell electricity for light, heat, or power service to customers:

(1) Electrical energy; gas, whether natural, artificial, or propane; water; coal; and other energy sources;

(2) Chemicals, machinery, equipment, parts, and materials used or consumed in connection with or facilitating the generation, transmission, distribution, sale, or furnishing of electricity; and

(3) Any conduits, ducts, materials, apparatus, property, or other devices for containing, holding, or carrying conductors used or to be used for the transmission of electricity.

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The exemption created under this section shall not apply to local sales taxes as defined under section 32.085, and the provisions of this section shall be in addition to any other sales or use tax exemption provided by law.

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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.