

SECOND REGULAR SESSION

HOUSE BILL NO. 2599

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE EVANS.

5112H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 144.030, 144.210, and 301.010, RSMo, and to enact in lieu thereof three new sections relating to sales tax exemptions for farm equipment.

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

Section A. Sections 144.030, 144.210, and 301.010, RSMo, are repealed and three
2 new sections enacted in lieu thereof, to be known as sections 144.030, 144.210, and 301.010,
3 to read as follows:

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant
3 to sections 144.010 to 144.525 such retail sales as may be made in commerce between this
4 state and any other state of the United States, or between this state and any foreign country,
5 and any retail sale which the state of Missouri is prohibited from taxing pursuant to the
6 Constitution or laws of the United States of America, and such retail sales of tangible
7 personal property which the general assembly of the state of Missouri is prohibited from
8 taxing or further taxing by the constitution of this state.

9 2. There are also specifically exempted from the provisions of the local sales tax law
10 as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to
11 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local
12 sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525
13 and 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be
16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing

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.

17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted
18 into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone
19 or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested
20 will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed
21 form at retail; economic poisons registered pursuant to the provisions of the Missouri
22 pesticide registration ~~law~~ act, sections ~~281.220~~ **281.210** to 281.310, which are to be used
23 in connection with the growth or production of crops, fruit trees or orchards applied before,
24 during, or after planting, the crop of which when harvested will be sold at retail or will be
25 converted into foodstuffs which are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in
27 manufacturing, processing, compounding, mining, producing or fabricating become a
28 component part or ingredient of the new personal property resulting from such
29 manufacturing, processing, compounding, mining, producing or fabricating and which new
30 personal property is intended to be sold ultimately for final use or consumption; and
31 materials, including without limitation, gases and manufactured goods, including without
32 limitation slagging materials and firebrick, which are ultimately consumed in the
33 manufacturing process by blending, reacting or interacting with or by becoming, in whole
34 or in part, component parts or ingredients of steel products intended to be sold ultimately for
35 final use or consumption;

36 (3) Materials, replacement parts and equipment purchased for use directly upon, and
37 for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling
38 stock or aircraft engaged as common carriers of persons or property;

39 (4) Replacement machinery, equipment, and parts and the materials and supplies
40 solely required for the installation or construction of such replacement machinery, equipment,
41 and parts, used directly in manufacturing, mining, fabricating or producing a product which is
42 intended to be sold ultimately for final use or consumption; and machinery and equipment,
43 and the materials and supplies required solely for the operation, installation or construction of
44 such machinery and equipment, purchased and used to establish new, or to replace or expand
45 existing, material recovery processing plants in this state. For the purposes of this
46 subdivision, a "material recovery processing plant" means a facility that has as its primary
47 purpose the recovery of materials into a usable product or a different form which is used in
48 producing a new product and shall include a facility or equipment which are used exclusively
49 for the collection of recovered materials for delivery to a material recovery processing plant
50 but shall not include motor vehicles used on highways. For purposes of this section, the terms
51 motor vehicle and highway shall have the same meaning pursuant to section 301.010. For the
52 purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well
53 as the definition in subdivision (9) of subsection 1 of section 144.010, the term "product"

54 includes telecommunications services and the term "manufacturing" shall include the
55 production, or production and transmission, of telecommunications services. The preceding
56 sentence does not make a substantive change in the law and is intended to clarify that the term
57 "manufacturing" has included and continues to include the production and transmission of
58 "telecommunications services", as enacted in this subdivision and subdivision (5) of this
59 subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010.
60 The preceding two sentences reaffirm legislative intent consistent with the interpretation of
61 this subdivision and subdivision (5) of this subsection in *Southwestern Bell Tel. Co. v.*
62 *Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v.*
63 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the
64 Missouri supreme court's interpretation of those exemptions in *IBM Corporation v. Director*
65 *of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this section and
66 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and
67 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005). The
68 construction and application of this subdivision as expressed by the Missouri supreme court
69 in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern*
70 *Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell*
71 *Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed.
72 Material recovery is not the reuse of materials within a manufacturing process or the use of a
73 product previously recovered. The material recovery processing plant shall qualify under the
74 provisions of this section regardless of ownership of the material being recovered;

75 (5) Machinery and equipment, and parts and the materials and supplies solely
76 required for the installation or construction of such machinery and equipment, purchased and
77 used to establish new or to expand existing manufacturing, mining or fabricating plants in the
78 state if such machinery and equipment is used directly in manufacturing, mining or
79 fabricating a product which is intended to be sold ultimately for final use or consumption.
80 The construction and application of this subdivision as expressed by the Missouri supreme
81 court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001);
82 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and
83 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is
84 hereby affirmed;

85 (6) Tangible personal property which is used exclusively in the manufacturing,
86 processing, modification or assembling of products sold to the United States government or to
87 any agency of the United States government;

88 (7) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

89 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates
90 and other machinery, equipment, replacement parts and supplies used in producing
91 newspapers published for dissemination of news to the general public;

92 (9) The rentals of films, records or any type of sound or picture transcriptions for
93 public commercial display;

94 (10) Pumping machinery and equipment used to propel products delivered by
95 pipelines engaged as common carriers;

96 (11) Railroad rolling stock for use in transporting persons or property in interstate
97 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or
98 more or trailers used by common carriers, as defined in section 390.020, in the transportation
99 of persons or property;

100 (12) Electrical energy used in the actual primary manufacture, processing,
101 compounding, mining or producing of a product, or electrical energy used in the actual
102 secondary processing or fabricating of the product, or a material recovery processing plant as
103 defined in subdivision (4) of this subsection, in facilities owned or leased by the taxpayer, if
104 the total cost of electrical energy so used exceeds ten percent of the total cost of production,
105 either primary or secondary, exclusive of the cost of electrical energy so used or if the raw
106 materials used in such processing contain at least twenty-five percent recovered materials as
107 defined in section 260.200. There shall be a rebuttable presumption that the raw materials
108 used in the primary manufacture of automobiles contain at least twenty-five percent
109 recovered materials. For purposes of this subdivision, "processing" means any mode of
110 treatment, act or series of acts performed upon materials to transform and reduce them to a
111 different state or thing, including treatment necessary to maintain or preserve such processing
112 by the producer at the production facility;

113 (13) Anodes which are used or consumed in manufacturing, processing,
114 compounding, mining, producing or fabricating and which have a useful life of less than
115 one year;

116 (14) Machinery, equipment, appliances and devices purchased or leased and used
117 solely for the purpose of preventing, abating or monitoring air pollution, and materials and
118 supplies solely required for the installation, construction or reconstruction of such machinery,
119 equipment, appliances and devices;

120 (15) Machinery, equipment, appliances and devices purchased or leased and used
121 solely for the purpose of preventing, abating or monitoring water pollution, and materials and
122 supplies solely required for the installation, construction or reconstruction of such machinery,
123 equipment, appliances and devices;

124 (16) Tangible personal property purchased by a rural water district;

125 (17) All amounts paid or charged for admission or participation or other fees paid by
126 or other charges to individuals in or for any place of amusement, entertainment or recreation,
127 games or athletic events, including museums, fairs, zoos and planetariums, owned or operated
128 by a municipality or other political subdivision where all the proceeds derived therefrom
129 benefit the municipality or other political subdivision and do not inure to any private person,
130 firm, or corporation, provided, however, that a municipality or other political subdivision may
131 enter into revenue-sharing agreements with private persons, firms, or corporations providing
132 goods or services, including management services, in or for the place of amusement,
133 entertainment or recreation, games or athletic events, and provided further that nothing in this
134 subdivision shall exempt from tax any amounts retained by any private person, firm, or
135 corporation under such revenue-sharing agreement;

136 (18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical
137 equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the
138 federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965,
139 including the items specified in Section 1862(a)(12) of that act (**42 U.S.C. Section 1395y, as**
140 **amended**), and also specifically including hearing aids and hearing aid supplies and all sales
141 of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful
142 prescription of a practitioner licensed to administer those items, including samples and
143 materials used to manufacture samples which may be dispensed by a practitioner authorized
144 to dispense such samples and all sales or rental of medical oxygen, home respiratory
145 equipment and accessories including parts, and hospital beds and accessories and ambulatory
146 aids including parts, and all sales or rental of manual and powered wheelchairs including
147 parts, and stairway lifts, Braille writers, electronic Braille equipment and, if purchased or
148 rented by or on behalf of a person with one or more physical or mental disabilities to enable
149 them to function more independently, all sales or rental of scooters including parts, and
150 reading machines, electronic print enlargers and magnifiers, electronic alternative and
151 augmentative communication devices, and items used solely to modify motor vehicles to
152 permit the use of such motor vehicles by individuals with disabilities or sales of over-the-
153 counter or nonprescription drugs to individuals with disabilities, and drugs required by the
154 Food and Drug Administration to meet the over-the-counter drug product labeling
155 requirements in 21 CFR 201.66, or its successor, as prescribed by a health care
156 practitioner licensed to prescribe;

157 (19) All sales made by or to religious and charitable organizations and institutions in
158 their religious, charitable or educational functions and activities and all sales made by or to all
159 elementary and secondary schools operated at public expense in their educational functions
160 and activities;

161 (20) All sales of aircraft to common carriers for storage or for use in interstate
162 commerce and all sales made by or to not-for-profit civic, social, service or fraternal
163 organizations, including fraternal organizations which have been declared tax-exempt
164 organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as
165 amended, in their civic or charitable functions and activities and all sales made to
166 eleemosynary and penal institutions and industries of the state, and all sales made to any
167 private not-for-profit institution of higher education not otherwise excluded pursuant to
168 subdivision (19) of this subsection or any institution of higher education supported by public
169 funds, and all sales made to a state relief agency in the exercise of relief functions and
170 activities;

171 (21) All ticket sales made by benevolent, scientific and educational associations
172 which are formed to foster, encourage, and promote progress and improvement in the science
173 of agriculture and in the raising and breeding of animals, and by nonprofit summer theater
174 organizations if such organizations are exempt from federal tax pursuant to the provisions of
175 the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair
176 or any fair conducted by a county agricultural and mechanical society organized and operated
177 pursuant to sections 262.290 to 262.530;

178 (22) All sales made to any private not-for-profit elementary or secondary school, all
179 sales of feed additives, medications or vaccines administered to livestock or poultry in the
180 production of food or fiber, all sales of pesticides used in the production of crops, livestock or
181 poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for
182 food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for
183 drying agricultural crops, natural gas used in the primary manufacture or processing of fuel
184 ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible
185 new generation cooperative or an eligible new generation processing entity as defined in
186 section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor
187 vehicles and trailers, and any freight charges on any exempt item. As used in this
188 subdivision, the term "feed additives" means tangible personal property which, when mixed
189 with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used
190 in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants,
191 wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a
192 pesticide and the foam used to mark the application of pesticides and herbicides for the
193 production of crops, livestock or poultry. As used in this subdivision, the term "farm
194 machinery and equipment" means:

195 (a) New or used farm tractors and such other new or used farm machinery and
196 equipment ~~and~~, **including utility vehicles**, repair or replacement parts thereon and any

197 accessories for and upgrades to such farm machinery and equipment, **and** rotary mowers **each**
198 used ~~[exclusively]~~ for **any** agricultural ~~[purposes, and]~~ **purpose**;

199 (b) Supplies and lubricants used exclusively, solely, and directly for producing crops,
200 raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for
201 ultimate sale at retail, including field drain tile~~[s]~~; and

202 (c) One-half of each purchaser's purchase of diesel fuel therefor which is:

203 ~~[(a)]~~ a. Used exclusively for agricultural purposes;

204 ~~[(b)]~~ b. Used on land owned or leased for the purpose of producing farm products;

205 and

206 ~~[(c)]~~ c. Used directly in producing farm products to be sold ultimately in processed
207 form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be
208 sold ultimately in processed form at retail.

209

210 **For the purposes of this subdivision, "utility vehicle" shall mean any motorized vehicle**
211 **manufactured for off-highway use and used exclusively off-highway that is more than**
212 **fifty inches but no more than eighty inches in width, measured from outside of the tire**
213 **rim to outside of the opposite tire rim, with an unladen dry weight of three thousand five**
214 **hundred pounds or less, traveling on four or six wheels. This subdivision shall be**
215 **construed in favor of the farmer;**

216 (23) Except as otherwise provided in section 144.032, all sales of metered water
217 service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home
218 heating oil for domestic use and in any city not within a county, all sales of metered or
219 unmetered water service for domestic use:

220 (a) "Domestic use" means that portion of metered water service, electricity, electrical
221 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not
222 within a county, metered or unmetered water service, which an individual occupant of a
223 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility
224 service through a single or master meter for residential apartments or condominiums,
225 including service for common areas and facilities and vacant units, shall be deemed to be for
226 domestic use. Each seller shall establish and maintain a system whereby individual purchases
227 are determined as exempt or nonexempt;

228 (b) Regulated utility sellers shall determine whether individual purchases are exempt
229 or nonexempt based upon the seller's utility service rate classifications as contained in tariffs
230 on file with and approved by the Missouri public service commission. Sales and purchases
231 made pursuant to the rate classification "residential" and sales to and purchases made by or on
232 behalf of the occupants of residential apartments or condominiums through a single or master
233 meter, including service for common areas and facilities and vacant units, shall be considered

234 as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall
235 charge sales tax upon the entire amount of purchases classified as nondomestic use. The
236 seller's utility service rate classification and the provision of service thereunder shall be
237 conclusive as to whether or not the utility must charge sales tax;

238 (c) Each person making domestic use purchases of services or property and who uses
239 any portion of the services or property so purchased for a nondomestic use shall, by the
240 fifteenth day of the fourth month following the year of purchase, and without assessment,
241 notice or demand, file a return and pay sales tax on that portion of nondomestic purchases.
242 Each person making nondomestic purchases of services or property and who uses any portion
243 of the services or property so purchased for domestic use, and each person making domestic
244 purchases on behalf of occupants of residential apartments or condominiums through a single
245 or master meter, including service for common areas and facilities and vacant units, under a
246 nonresidential utility service rate classification may, between the first day of the first month
247 and the fifteenth day of the fourth month following the year of purchase, apply for credit or
248 refund to the director of revenue and the director shall give credit or make refund for taxes
249 paid on the domestic use portion of the purchase. The person making such purchases on
250 behalf of occupants of residential apartments or condominiums shall have standing to apply to
251 the director of revenue for such credit or refund;

252 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller
253 or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from
254 such sales do not constitute a majority of the annual gross income of the seller;

255 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4071, 4081,
256 ~~[4091,]~~ 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
257 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales
258 taxes on such excise taxes;

259 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
260 vessels which are used primarily in or for the transportation of property or cargo, or the
261 conveyance of persons for hire, on navigable rivers bordering on or located in part in this
262 state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel
263 while it is afloat upon such river;

264 (27) All sales made to an interstate compact agency created pursuant to sections
265 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities
266 of such agency as provided pursuant to the compact;

267 (28) Computers, computer software and computer security systems purchased for use
268 by architectural or engineering firms headquartered in this state. For the purposes of this
269 subdivision, "headquartered in this state" means the office for the administrative management
270 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

271 (29) All livestock sales when either the seller is engaged in the growing, producing or
272 feeding of such livestock, or the seller is engaged in the business of buying and selling,
273 bartering or leasing of such livestock;

274 (30) All sales of barges which are to be used primarily in the transportation of
275 property or cargo on interstate waterways;

276 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other
277 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
278 products or in any material recovery processing plant as defined in subdivision (4) of this
279 subsection;

280 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
281 herbicides used in the production of crops, aquaculture, livestock or poultry;

282 (33) Tangible personal property and utilities purchased for use or consumption
283 directly or exclusively in the research and development of agricultural/biotechnology and
284 plant genomics products and prescription pharmaceuticals consumed by humans or animals;

285 (34) All sales of grain bins for storage of grain for resale;

286 (35) All sales of feed which are developed for and used in the feeding of pets owned
287 by a commercial breeder when such sales are made to a commercial breeder, as defined in
288 section 273.325, and licensed pursuant to sections 273.325 to 273.357;

289 (36) All purchases by a contractor on behalf of an entity located in another state,
290 provided that the entity is authorized to issue a certificate of exemption for purchases to a
291 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
292 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
293 sales and use taxes on purchases pursuant to the laws of the state in which the entity is
294 located. Any contractor making purchases on behalf of such entity shall maintain a copy of
295 the entity's exemption certificate as evidence of the exemption. If the exemption certificate
296 issued by the exempt entity to the contractor is later determined by the director of revenue to
297 be invalid for any reason and the contractor has accepted the certificate in good faith, neither
298 the contractor or the exempt entity shall be liable for the payment of any taxes, interest and
299 penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt
300 from all state and local sales and use taxes when purchased by a contractor for the purpose of
301 fabricating tangible personal property which is used in fulfilling a contract for the purpose of
302 constructing, repairing or remodeling facilities for the following:

303 (a) An exempt entity located in this state, if the entity is one of those entities able to
304 issue project exemption certificates in accordance with the provisions of section 144.062; or

305 (b) An exempt entity located outside the state if the exempt entity is authorized to
306 issue an exemption certificate to contractors in accordance with the provisions of that state's
307 law and the applicable provisions of this section;

308 (37) All sales or other transfers of tangible personal property to a lessor who leases
309 the property under a lease of one year or longer executed or in effect at the time of the sale or
310 other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or
311 sections 238.010 to 238.100;

312 (38) Sales of tickets to any collegiate athletic championship event that is held in a
313 facility owned or operated by a governmental authority or commission, a quasi-governmental
314 agency, a state university or college or by the state or any political subdivision thereof,
315 including a municipality, and that is played on a neutral site and may reasonably be played at
316 a site located outside the state of Missouri. For purposes of this subdivision, "neutral site"
317 means any site that is not located on the campus of a conference member institution
318 participating in the event;

319 (39) All purchases by a sports complex authority created under section 64.920, and all
320 sales of utilities by such authority at the authority's cost that are consumed in connection with
321 the operation of a sports complex leased to a professional sports team;

322 (40) All materials, replacement parts, and equipment purchased for use directly upon,
323 and for the modification, replacement, repair, and maintenance of aircraft, aircraft power
324 plants, and aircraft accessories;

325 (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or
326 similar places of business for use in the normal course of business and money received by a
327 shooting range or similar places of business from patrons and held by a shooting range or
328 similar place of business for redistribution to patrons at the conclusion of a shooting event;

329 (42) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as
330 defined in section 306.010;

331 (43) Any new or used aircraft sold or delivered in this state to a person who is not a
332 resident of this state or a corporation that is not incorporated in this state, and such aircraft is
333 not to be based in this state and shall not remain in this state more than ten business days
334 subsequent to the last to occur of:

335 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a
336 corporation that is not incorporated in this state; or

337 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407
338 for any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations
339 that are completed contemporaneously with the transfer of title to the aircraft to a person who
340 is not a resident of this state or a corporation that is not incorporated in this state;

341 (44) Motor vehicles registered in excess of fifty-four thousand pounds, and the
342 trailers pulled by such motor vehicles, that are actually used in the normal course of business
343 to haul property on the public highways of the state, and that are capable of hauling loads
344 commensurate with the motor vehicle's registered weight; and the materials, replacement

345 parts, and equipment purchased for use directly upon, and for the repair and maintenance or
346 manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public
347 highway" shall have the meaning as ascribed in section 390.020;

348 (45) All internet access or the use of internet access regardless of whether the tax is
349 imposed on a provider of internet access or a buyer of internet access. For purposes of this
350 subdivision, the following terms shall mean:

351 (a) "Direct costs", costs incurred by a governmental authority solely because of an
352 internet service provider's use of the public right-of-way. The term shall not include costs that
353 the governmental authority would have incurred if the internet service provider did not make
354 such use of the public right-of-way. Direct costs shall be determined in a manner consistent
355 with generally accepted accounting principles;

356 (b) "Internet", computer and telecommunications facilities, including equipment and
357 operating software, that comprises the interconnected worldwide network that employ the
358 transmission control protocol or internet protocol, or any predecessor or successor protocols
359 to that protocol, to communicate information of all kinds by wire or radio;

360 (c) "Internet access", a service that enables users to connect to the internet to access
361 content, information, or other services without regard to whether the service is referred to as
362 telecommunications, communications, transmission, or similar services, and without regard to
363 whether a provider of the service is subject to regulation by the Federal Communications
364 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
365 subdivision, internet access also includes: the purchase, use, or sale of communications
366 services, including telecommunications services as defined in section 144.010, to the extent
367 the communications services are purchased, used, or sold to provide the service described in
368 this subdivision or to otherwise enable users to access content, information, or other services
369 offered over the internet; services that are incidental to the provision of a service described in
370 this subdivision, when furnished to users as part of such service, including a home page,
371 electronic mail, and instant messaging, including voice-capable and video-capable electronic
372 mail and instant messaging, video clips, and personal electronic storage capacity; a home
373 page electronic mail and instant messaging, including voice-capable and video-capable
374 electronic mail and instant messaging, video clips, and personal electronic storage capacity
375 that are provided independently or that are not packed with internet access. As used in this
376 subdivision, internet access does not include voice, audio, and video programming or other
377 products and services, except services described in this paragraph or this subdivision, that use
378 internet protocol or any successor protocol and for which there is a charge, regardless of
379 whether the charge is separately stated or aggregated with the charge for services described in
380 this paragraph or this subdivision;

381 (d) "Tax", any charge imposed by the state or a political subdivision of the state for
382 the purpose of generating revenues for governmental purposes and that is not a fee imposed
383 for a specific privilege, service, or benefit conferred, except as described as otherwise under
384 this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a
385 political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer
386 by such a governmental entity. The term tax shall not include any franchise fee or similar fee
387 imposed or authorized under ~~section~~ **sections 67.1830 to 67.1846** or **section 67.2689**;
388 Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C.
389 Section 573; or any other fee related to obligations of telecommunications carriers under the
390 Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

391 a. The fee is not imposed for the purpose of recovering direct costs incurred by the
392 franchising or other governmental authority from providing the specific privilege, service, or
393 benefit conferred to the payer of the fee; or

394 b. The fee is imposed for the use of a public right-of-way based on a percentage of the
395 service revenue, and the fee exceeds the incremental direct costs incurred by the
396 governmental authority associated with the provision of that right-of-way to the provider
397 of internet access service.

398

399 Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or
400 services that were subject to tax on January 1, 2016.

401 3. Any ruling, agreement, or contract, whether written or oral, express or implied,
402 between a person and this state's executive branch, or any other state agency or department,
403 stating, agreeing, or ruling that such person is not required to collect sales and use tax in this
404 state despite the presence of a warehouse, distribution center, or fulfillment center in this state
405 that is owned or operated by the person or an affiliated person shall be null and void unless it
406 is specifically approved by a majority vote of each of the houses of the general assembly. For
407 purposes of this subsection, an "affiliated person" means any person that is a member of the
408 same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue
409 Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of
410 organization, bears the same ownership relationship to the vendor as a corporation that is a
411 member of the same controlled group of corporations as defined in Section 1563(a) of the
412 Internal Revenue Code, as amended.

144.210. 1. The burden of proving that a sale of tangible personal property, services,
2 substances or things was not a sale at retail shall be upon the person who made the sale,
3 except that with respect to sales, services, or transactions provided for in section 144.070.
4 The seller shall obtain and maintain exemption certificates signed by the purchaser or his
5 agent as evidence for any exempt sales claimed; provided, however, that before any

6 administrative tribunal of this state, a seller [~~may prove that~~] **shall first offer proof that the**
7 sale is exempt from tax under this chapter in accordance with proof admissible under the
8 applicable rules of evidence[~~; except that~~], **but the burden of proof shall thereafter shift to**
9 **the director of revenue to prove that the exemption is improper.** When a purchaser has
10 purchased tangible personal property or services sales tax free under a claim of exemption
11 which is found to be improper, the director of revenue may collect the proper amount of tax,
12 interest, additions to tax and penalty from the purchaser directly. Any tax, interest, additions
13 to tax or penalty collected by the director from the purchaser shall be credited against the
14 amount otherwise due from the seller on the purchases or sales where the exemption was
15 claimed.

16 2. If the director of revenue is not satisfied with the return and payment of the tax
17 made by any person, he is hereby authorized and empowered to make an additional
18 assessment of tax due from such person, based upon the facts contained in the return or upon
19 any information within his possession or that shall come into his possession.

20 3. The director of revenue shall give to the person written notice of such additional or
21 revised assessment by certified or registered mail to the person at his or its last known
22 address.

301.010. As used in this chapter and sections 304.010 to 304.040, 304.120 to
2 304.260, and sections 307.010 to 307.175, the following terms mean:

3 (1) "All-terrain vehicle", any motorized vehicle manufactured and used exclusively
4 for off-highway use, with an unladen dry weight of one thousand five hundred pounds or less,
5 traveling on three, four or more nonhighway tires, with either:

6 (a) A seat designed to be straddled by the operator, and handlebars for steering
7 control, but excluding an electric bicycle; or

8 (b) A width of fifty inches or less, measured from outside of tire rim to outside of tire
9 rim, regardless of seating or steering arrangement;

10 (2) "Autocycle", a three-wheeled motor vehicle which the drivers and passengers ride
11 in a partially or completely enclosed nonstraddle seating area, that is designed to be
12 controlled with a steering wheel and pedals, and that has met applicable Department of
13 Transportation National Highway Traffic Safety Administration requirements or federal
14 motorcycle safety standards;

15 (3) "Automobile transporter", any vehicle combination capable of carrying cargo on
16 the power unit and designed and used for the transport of assembled motor vehicles, including
17 truck camper units;

18 (4) "Axle load", the total load transmitted to the road by all wheels whose centers are
19 included between two parallel transverse vertical planes forty inches apart, extending across
20 the full width of the vehicle;

21 (5) "Backhaul", the return trip of a vehicle transporting cargo or general freight,
22 especially when carrying goods back over all or part of the same route;

23 (6) "Boat transporter", any vehicle combination capable of carrying cargo on the
24 power unit and designed and used specifically to transport assembled boats and boat hulls.
25 Boats may be partially disassembled to facilitate transporting;

26 (7) "Body shop", a business that repairs physical damage on motor vehicles that are
27 not owned by the shop or its officers or employees by mending, straightening, replacing body
28 parts, or painting;

29 (8) "Bus", a motor vehicle primarily for the transportation of a driver and eight or
30 more passengers but not including shuttle buses;

31 (9) "Commercial motor vehicle", a motor vehicle designed or regularly used for
32 carrying freight and merchandise, or more than eight passengers but not including vanpools or
33 shuttle buses;

34 (10) "Cotton trailer", a trailer designed and used exclusively for transporting cotton at
35 speeds less than forty miles per hour from field to field or from field to market and return;

36 (11) "Dealer", any person, firm, corporation, association, agent or subagent engaged
37 in the sale or exchange of new, used or reconstructed motor vehicles or trailers;

38 (12) "Director" or "director of revenue", the director of the department of revenue;

39 (13) "Driveaway operation":

40 (a) The movement of a motor vehicle or trailer by any person or motor carrier other
41 than a dealer over any public highway, under its own power singly, or in a fixed combination
42 of two or more vehicles, for the purpose of delivery for sale or for delivery either before or
43 after sale;

44 (b) The movement of any vehicle or vehicles, not owned by the transporter,
45 constituting the commodity being transported, by a person engaged in the business of
46 furnishing drivers and operators for the purpose of transporting vehicles in transit from one
47 place to another by the driveaway or towaway methods; or

48 (c) The movement of a motor vehicle by any person who is lawfully engaged in the
49 business of transporting or delivering vehicles that are not the person's own and vehicles of a
50 type otherwise required to be registered, by the driveaway or towaway methods, from a point
51 of manufacture, assembly or distribution or from the owner of the vehicles to a dealer or sales
52 agent of a manufacturer or to any consignee designated by the shipper or consignor;

53 (14) "Dromedary", a box, deck, or plate mounted behind the cab and forward of the
54 fifth wheel on the frame of the power unit of a truck tractor-semitrailer combination. A truck
55 tractor equipped with a dromedary may carry part of a load when operating independently or
56 in a combination with a semitrailer;

57 (15) "Electric bicycle", a bicycle equipped with fully operable pedals, a saddle or seat
58 for the rider, and an electric motor of less than 750 watts that meets the requirements of one of
59 the following three classes:

60 (a) "Class 1 electric bicycle", an electric bicycle equipped with a motor that provides
61 assistance only when the rider is pedaling and that ceases to provide assistance when the
62 bicycle reaches the speed of twenty miles per hour;

63 (b) "Class 2 electric bicycle", an electric bicycle equipped with a motor that may be
64 used exclusively to propel the bicycle and that is not capable of providing assistance when the
65 bicycle reaches the speed of twenty miles per hour; or

66 (c) "Class 3 electric bicycle", an electric bicycle equipped with a motor that provides
67 assistance only when the rider is pedaling and that ceases to provide assistance when the
68 bicycle reaches the speed of twenty-eight miles per hour;

69 (16) "Farm tractor", a tractor used [~~exclusively~~] for **any** agricultural [~~purposes~~]
70 **purpose**;

71 (17) "Fleet", any group of ten or more motor vehicles owned by the same owner;

72 (18) "Fleet vehicle", a motor vehicle which is included as part of a fleet;

73 (19) "Fullmount", a vehicle mounted completely on the frame of either the first or last
74 vehicle in a saddlemount combination;

75 (20) "Gross weight", the weight of vehicle and/or vehicle combination without load,
76 plus the weight of any load thereon;

77 (21) "Hail-damaged vehicle", any vehicle, the body of which has become dented as
78 the result of the impact of hail;

79 (22) "Highway", any public thoroughfare for vehicles, including state roads, county
80 roads and public streets, avenues, boulevards, parkways or alleys in any municipality;

81 (23) "Improved highway", a highway which has been paved with gravel, macadam,
82 concrete, brick or asphalt, or surfaced in such a manner that it shall have a hard, smooth
83 surface;

84 (24) "Intersecting highway", any highway which joins another, whether or not it
85 crosses the same;

86 (25) "Junk vehicle", a vehicle which:

87 (a) Is incapable of operation or use upon the highways and has no resale value except
88 as a source of parts or scrap; or

89 (b) Has been designated as junk or a substantially equivalent designation by this state
90 or any other state;

91 (26) "Kit vehicle", a motor vehicle assembled by a person other than a generally
92 recognized manufacturer of motor vehicles by the use of a glider kit or replica purchased from
93 an authorized manufacturer and accompanied by a manufacturer's statement of origin;

94 (27) "Land improvement contractors' commercial motor vehicle", any not-for-hire
95 commercial motor vehicle the operation of which is confined to:

96 (a) An area that extends not more than a radius of one hundred miles from its home
97 base of operations when transporting its owner's machinery, equipment, or auxiliary supplies
98 to or from projects involving soil and water conservation, or to and from equipment dealers'
99 maintenance facilities for maintenance purposes; or

100 (b) An area that extends not more than a radius of fifty miles from its home base of
101 operations when transporting its owner's machinery, equipment, or auxiliary supplies to or
102 from projects not involving soil and water conservation.

103

104 Nothing in this subdivision shall be construed to prevent any motor vehicle from being
105 registered as a commercial motor vehicle or local commercial motor vehicle;

106 (28) "Local commercial motor vehicle", a commercial motor vehicle whose
107 operations are confined to a municipality and that area extending not more than fifty miles
108 therefrom, or a commercial motor vehicle whose property-carrying operations are confined
109 solely to the transportation of property owned by any person who is the owner or operator of
110 such vehicle to or from a farm owned by such person or under the person's control by virtue
111 of a landlord and tenant lease; provided that any such property transported to any such farm is
112 for use in the operation of such farm;

113 (29) "Local log truck", a commercial motor vehicle which is registered pursuant to
114 this chapter to operate as a motor vehicle on the public highways of this state, used
115 exclusively in this state, used to transport harvested forest products, operated solely at a
116 forested site and in an area extending not more than a one hundred mile radius from such site,
117 carries a load with dimensions not in excess of twenty-five cubic yards per two axles with
118 dual wheels, and when operated on the national system of interstate and defense highways
119 described in 23 U.S.C. Section 103, as amended, or outside the one hundred mile radius from
120 such site with an extended distance local log truck permit, such vehicle shall not exceed the
121 weight limits of section 304.180, does not have more than four axles, and does not pull a
122 trailer which has more than three axles. Harvesting equipment which is used specifically for
123 cutting, felling, trimming, delimiting, debarking, chipping, skidding, loading, unloading, and
124 stacking may be transported on a local log truck. A local log truck may not exceed the limits
125 required by law, however, if the truck does exceed such limits as determined by the inspecting
126 officer, then notwithstanding any other provisions of law to the contrary, such truck shall be
127 subject to the weight limits required by such sections as licensed for eighty thousand pounds;

128 (30) "Local log truck tractor", a commercial motor vehicle which is registered under
129 this chapter to operate as a motor vehicle on the public highways of this state, used
130 exclusively in this state, used to transport harvested forest products, operated at a forested site

131 and in an area extending not more than a one hundred mile radius from such site, operates
132 with a weight not exceeding twenty-two thousand four hundred pounds on one axle or with a
133 weight not exceeding forty-four thousand eight hundred pounds on any tandem axle, and
134 when operated on the national system of interstate and defense highways described in 23
135 U.S.C. Section 103, as amended, or outside the one hundred mile radius from such site with
136 an extended distance local log truck permit, such vehicle does not exceed the weight limits
137 contained in section 304.180, and does not have more than three axles and does not pull a
138 trailer which has more than three axles. Violations of axle weight limitations shall be subject
139 to the load limit penalty as described for in sections 304.180 to 304.220;

140 (31) "Local transit bus", a bus whose operations are confined wholly within a
141 municipal corporation, or wholly within a municipal corporation and a commercial zone, as
142 defined in section 390.020, adjacent thereto, forming a part of a public transportation system
143 within such municipal corporation and such municipal corporation and adjacent commercial
144 zone;

145 (32) "Log truck", a vehicle which is not a local log truck or local log truck tractor and
146 is used exclusively to transport harvested forest products to and from forested sites which is
147 registered pursuant to this chapter to operate as a motor vehicle on the public highways of this
148 state for the transportation of harvested forest products;

149 (33) "Major component parts", the rear clip, cowl, frame, body, cab, front-end
150 assembly, and front clip, as those terms are defined by the director of revenue pursuant to
151 rules and regulations or by illustrations;

152 (34) "Manufacturer", any person, firm, corporation or association engaged in the
153 business of manufacturing or assembling motor vehicles, trailers or vessels for sale;

154 (35) "Motor change vehicle", a vehicle manufactured prior to August, 1957, which
155 receives a new, rebuilt or used engine, and which used the number stamped on the original
156 engine as the vehicle identification number;

157 (36) "Motor vehicle", any self-propelled vehicle not operated exclusively upon tracks,
158 except farm tractors and electric bicycles;

159 (37) "Motor vehicle primarily for business use", any vehicle other than a recreational
160 motor vehicle, motorcycle, motortricycle, or any commercial motor vehicle licensed for over
161 twelve thousand pounds:

162 (a) Offered for hire or lease; or

163 (b) The owner of which also owns ten or more such motor vehicles;

164 (38) "Motorcycle", a motor vehicle operated on two wheels;

165 (39) "Motorized bicycle", any two-wheeled or three-wheeled device having an
166 automatic transmission and a motor with a cylinder capacity of not more than fifty cubic
167 centimeters, which produces less than three gross brake horsepower, and is capable of

168 propelling the device at a maximum speed of not more than thirty miles per hour on level
169 ground, but excluding an electric bicycle;

170 (40) "Motortricycle", a motor vehicle upon which the operator straddles or sits astride
171 that is designed to be controlled by handle bars and is operated on three wheels, including a
172 motorcycle while operated with any conveyance, temporary or otherwise, requiring the use of
173 a third wheel, but excluding an electric bicycle. A motortricycle shall not be included in the
174 definition of all-terrain vehicle;

175 (41) "Municipality", any city, town or village, whether incorporated or not;

176 (42) "Nonresident", a resident of a state or country other than the state of Missouri;

177 (43) "Non-USA-std motor vehicle", a motor vehicle not originally manufactured in
178 compliance with United States emissions or safety standards;

179 (44) "Operator", any person who operates or drives a motor vehicle;

180 (45) "Owner", any person, firm, corporation or association, who holds the legal title
181 to a vehicle or who has executed a buyer's order or retail installment sales contract with a
182 motor vehicle dealer licensed under sections 301.550 to 301.580 for the purchase of a vehicle
183 with an immediate right of possession vested in the transferee, or in the event a vehicle is the
184 subject of an agreement for the conditional sale or lease thereof with the right of purchase
185 upon performance of the conditions stated in the agreement and with an immediate right of
186 possession vested in the conditional vendee or lessee, or in the event a mortgagor of a vehicle
187 is entitled to possession, then such conditional vendee or lessee or mortgagor shall be deemed
188 the owner;

189 (46) "Public garage", a place of business where motor vehicles are housed, stored,
190 repaired, reconstructed or repainted for persons other than the owners or operators of such
191 place of business;

192 (47) "Rebuilder", a business that repairs or rebuilds motor vehicles owned by the
193 rebuilder, but does not include certificated common or contract carriers of persons or
194 property;

195 (48) "Reconstructed motor vehicle", a vehicle that is altered from its original
196 construction by the addition or substitution of two or more new or used major component
197 parts, excluding motor vehicles made from all new parts, and new multistage manufactured
198 vehicles;

199 (49) "Recreational motor vehicle", any motor vehicle designed, constructed or
200 substantially modified so that it may be used and is used for the purposes of temporary
201 housing quarters, including therein sleeping and eating facilities which are either permanently
202 attached to the motor vehicle or attached to a unit which is securely attached to the motor
203 vehicle. Nothing herein shall prevent any motor vehicle from being registered as a
204 commercial motor vehicle if the motor vehicle could otherwise be so registered;

205 (50) "Recreational off-highway vehicle", any motorized vehicle manufactured and
206 used exclusively for off-highway use which is more than fifty inches but no more than eighty
207 inches in width, measured from outside of tire rim to outside of tire rim, with an unladen dry
208 weight of three thousand five hundred pounds or less, traveling on four or more nonhighway
209 tires and which may have access to ATV trails;

210 (51) "Recreational trailer", any trailer designed, constructed, or substantially modified
211 so that it may be used and is used for the purpose of temporary housing quarters, including
212 therein sleeping or eating facilities, which can be temporarily attached to a motor vehicle or
213 attached to a unit which is securely attached to a motor vehicle;

214 (52) "Rollback or car carrier", any vehicle specifically designed to transport wrecked,
215 disabled or otherwise inoperable vehicles, when the transportation is directly connected to a
216 wrecker or towing service;

217 (53) "Saddlemount combination", a combination of vehicles in which a truck or truck
218 tractor tows one or more trucks or truck tractors, each connected by a saddle to the frame or
219 fifth wheel of the vehicle in front of it. The "saddle" is a mechanism that connects the front
220 axle of the towed vehicle to the frame or fifth wheel of the vehicle in front and functions like
221 a fifth wheel kingpin connection. When two vehicles are towed in this manner the
222 combination is called a "double saddlemount combination". When three vehicles are towed
223 in this manner, the combination is called a "triple saddlemount combination";

224 (54) "Salvage dealer and dismantler", a business that dismantles used motor vehicles
225 for the sale of the parts thereof, and buys and sells used motor vehicle parts and accessories;

226 (55) "Salvage vehicle", a motor vehicle, semitrailer, or house trailer which:

227 (a) Was damaged during a year that is no more than six years after the manufacturer's
228 model year designation for such vehicle to the extent that the total cost of repairs to rebuild or
229 reconstruct the vehicle to its condition immediately before it was damaged for legal operation
230 on the roads or highways exceeds eighty percent of the fair market value of the vehicle
231 immediately preceding the time it was damaged;

232 (b) By reason of condition or circumstance, has been declared salvage, either by its
233 owner, or by a person, firm, corporation, or other legal entity exercising the right of security
234 interest in it;

235 (c) Has been declared salvage by an insurance company as a result of settlement of a
236 claim;

237 (d) Ownership of which is evidenced by a salvage title; or

238 (e) Is abandoned property which is titled pursuant to section 304.155 or section
239 304.157 and designated with the words "salvage/abandoned property". The total cost of
240 repairs to rebuild or reconstruct the vehicle shall not include the cost of repairing, replacing,
241 or reinstalling inflatable safety restraints, tires, sound systems, or damage as a result of hail,

242 or any sales tax on parts or materials to rebuild or reconstruct the vehicle. For purposes of
243 this definition, "fair market value" means the retail value of a motor vehicle as:

244 a. Set forth in a current edition of any nationally recognized compilation of retail
245 values, including automated databases, or from publications commonly used by the
246 automotive and insurance industries to establish the values of motor vehicles;

247 b. Determined pursuant to a market survey of comparable vehicles with regard to
248 condition and equipment; and

249 c. Determined by an insurance company using any other procedure recognized by the
250 insurance industry, including market surveys, that is applied by the company in a uniform
251 manner;

252 (56) "School bus", any motor vehicle used solely to transport students to or from
253 school or to transport students to or from any place for educational purposes;

254 (57) "Scrap processor", a business that, through the use of fixed or mobile equipment,
255 flattens, crushes, or otherwise accepts motor vehicles and vehicle parts for processing or
256 transportation to a shredder or scrap metal operator for recycling;

257 (58) "Shuttle bus", a motor vehicle used or maintained by any person, firm, or
258 corporation as an incidental service to transport patrons or customers of the regular business
259 of such person, firm, or corporation to and from the place of business of the person, firm, or
260 corporation providing the service at no fee or charge. Shuttle buses shall not be registered as
261 buses or as commercial motor vehicles;

262 (59) "Special mobile equipment", every self-propelled vehicle not designed or used
263 primarily for the transportation of persons or property and incidentally operated or moved
264 over the highways, including farm equipment, implements of husbandry, road construction or
265 maintenance machinery, ditch-digging apparatus, stone crushers, air compressors, power
266 shovels, cranes, graders, rollers, well-drillers and wood-sawing equipment used for hire,
267 asphalt spreaders, bituminous mixers, bucket loaders, ditchers, leveling graders, finished
268 machines, motor graders, road rollers, scarifiers, earth-moving carryalls, scrapers, drag lines,
269 concrete pump trucks, rock-drilling and earth-moving equipment. This enumeration shall be
270 deemed partial and shall not operate to exclude other such vehicles which are within the
271 general terms of this section;

272 (60) "Specially constructed motor vehicle", a motor vehicle which shall not have been
273 originally constructed under a distinctive name, make, model or type by a manufacturer of
274 motor vehicles. The term specially constructed motor vehicle includes kit vehicles;

275 (61) "Stinger-steered combination", a truck tractor-semitrailer wherein the fifth wheel
276 is located on a drop frame located behind and below the rearmost axle of the power unit;

277 (62) "Tandem axle", a group of two or more axles, arranged one behind another, the
278 distance between the extremes of which is more than forty inches and not more than ninety-
279 six inches apart;

280 (63) "Towaway trailer transporter combination", a combination of vehicles consisting
281 of a trailer transporter towing unit and two trailers or semitrailers, with a total weight that
282 does not exceed twenty-six thousand pounds; and in which the trailers or semitrailers carry no
283 property and constitute inventory property of a manufacturer, distributor, or dealer of such
284 trailers or semitrailers;

285 (64) "Tractor", "truck tractor" or "truck-tractor", a self-propelled motor vehicle
286 designed for drawing other vehicles, but not for the carriage of any load when operating
287 independently. When attached to a semitrailer, it supports a part of the weight thereof;

288 (65) "Trailer", any vehicle without motive power designed for carrying property or
289 passengers on its own structure and for being drawn by a self-propelled vehicle, except those
290 running exclusively on tracks, including a semitrailer or vehicle of the trailer type so designed
291 and used in conjunction with a self-propelled vehicle that a considerable part of its own
292 weight rests upon and is carried by the towing vehicle. The term trailer shall not include
293 cotton trailers as defined in this section and shall not include manufactured homes as defined
294 in section 700.010;

295 (66) "Trailer transporter towing unit", a power unit that is not used to carry property
296 when operating in a towaway trailer transporter combination;

297 (67) "Truck", a motor vehicle designed, used, or maintained for the transportation of
298 property;

299 (68) "Truck-tractor semitrailer-semitrailer", a combination vehicle in which the two
300 trailing units are connected with a B-train assembly which is a rigid frame extension attached
301 to the rear frame of a first semitrailer which allows for a fifth-wheel connection point for the
302 second semitrailer and has one less articulation point than the conventional A-dolly connected
303 truck-tractor semitrailer-trailer combination;

304 (69) "Truck-trailer boat transporter combination", a boat transporter combination
305 consisting of a straight truck towing a trailer using typically a ball and socket connection with
306 the trailer axle located substantially at the trailer center of gravity rather than the rear of the
307 trailer but so as to maintain a downward force on the trailer tongue;

308 (70) "Used parts dealer", a business that buys and sells used motor vehicle parts or
309 accessories, but not including a business that sells only new, remanufactured or rebuilt parts.
310 Business does not include isolated sales at a swap meet of less than three days;

311 (71) "Utility vehicle", any motorized vehicle manufactured and used exclusively for
312 off-highway use which is more than fifty inches but no more than eighty inches in width,
313 measured from outside of tire rim to outside of tire rim, with an unladen dry weight of three

314 thousand five hundred pounds or less, traveling on four or six wheels, to be used [~~primarily~~]
315 for **any** landscaping, lawn care, **farming**, or maintenance purposes;

316 (72) "Vanpool", any van or other motor vehicle used or maintained by any person,
317 group, firm, corporation, association, city, county or state agency, or any member thereof, for
318 the transportation of not less than eight nor more than forty-eight employees, per motor
319 vehicle, to and from their place of employment; however, a vanpool shall not be included in
320 the definition of the term bus or commercial motor vehicle as defined in this section, nor shall
321 a vanpool driver be deemed a chauffeur as that term is defined by section 303.020; nor shall
322 use of a vanpool vehicle for ride-sharing arrangements, recreational, personal, or maintenance
323 uses constitute an unlicensed use of the motor vehicle, unless used for monetary profit other
324 than for use in a ride-sharing arrangement;

325 (73) "Vehicle", any mechanical device on wheels, designed primarily for use, or used,
326 on highways, except motorized bicycles, electric bicycles, vehicles propelled or drawn by
327 horses or human power, or vehicles used exclusively on fixed rails or tracks, or cotton trailers
328 or motorized wheelchairs operated by handicapped persons;

329 (74) "Wrecker" or "tow truck", any emergency commercial vehicle equipped,
330 designed and used to assist or render aid and transport or tow disabled or wrecked vehicles
331 from a highway, road, street or highway rights-of-way to a point of storage or repair,
332 including towing a replacement vehicle to replace a disabled or wrecked vehicle;

333 (75) "Wrecker or towing service", the act of transporting, towing or recovering with a
334 wrecker, tow truck, rollback or car carrier any vehicle not owned by the operator of the
335 wrecker, tow truck, rollback or car carrier for which the operator directly or indirectly
336 receives compensation or other personal gain.

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