

FIRST REGULAR SESSION

# SENATE BILL NO. 300

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOSKINS.

1093S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 144, 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, RSMo, is amended by adding thereto  
2 one new section, to be known as section 144.058, to read as  
3 follows:

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

18 provisions of this section shall be in addition to any other  
19 sales or use tax exemption provided by law.

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