

SENATE BILL NO. 1102

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRATTIN.

5383S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 144.064, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for the sale of firearms and ammunition.

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

Section A. Section 144.064, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 144.064,
3 to read as follows:

144.064. **1.** No sales tax levied under this chapter on
2 any firearms or ammunition shall be levied at a rate that is
3 higher than the sales tax levied under this chapter or any
4 other excise tax levied on any sporting goods or equipment
5 or any hunting equipment.

6 **2.** Beginning August 28, 2022, in addition to all other
7 exemptions granted pursuant to this chapter, there is hereby
8 specifically exempted from the provisions of and from the
9 computation of the tax levied, assessed, or payable pursuant
10 to this chapter and the local sales tax law as defined in
11 section 32.085, all sales of firearms and ammunition made in
12 this state.

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