

FIRST REGULAR SESSION

SENATE BILL NO. 211

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CAUTHORN.

Pre-filed December 30, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0739S.011

AN ACT

To repeal section 217.195, RSMo, and to enact in lieu thereof one new section relating to sales taxes on certain items sold by canteens or commissaries.

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

Section A. Section 217.195, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 217.195, to read as follows:

217.195. 1. With the approval of his division director, the chief administrative officer of any correctional center operated by the division may establish and operate a canteen or commissary for the use and benefit of the offenders.

2. Each correctional center shall keep revenues received from the canteen or commissary established and operated by the correctional center in a separate account. The acquisition cost of goods sold and other expenses shall be paid from this account. A minimum amount of money necessary to meet cash flow needs and current operating expenses may be kept in this account. The remaining funds from sales of each commissary or canteen shall be deposited monthly in a special fund to be known as the "Inmate Canteen Fund" which is hereby created and shall be expended by the appropriate division, for the benefit of the offenders in the improvement of recreational, religious, or educational services. The provisions of section 33.080, RSMo, to the contrary notwithstanding, the money in the inmate canteen fund shall be retained for the purposes specified in this section and shall not revert or be transferred to general revenue. The department shall keep accurate records of the source of money deposited in the inmate canteen fund and shall allocate appropriations from the fund to the appropriate correctional center.

3. The sale of meals, drinks, and items of tangible personal property at a

canteen or commissary established pursuant to this section shall be subject to the tax imposed pursuant to section 144.020, RSMo. The sale of food, as such term is defined pursuant to section 144.014, RSMo, at a canteen or commissary established pursuant to this section shall be subject to the tax established pursuant to section 144.014, RSMo. The collection and remittance procedures established in chapter 144, RSMo, shall apply to all sales made taxable by this subsection.

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