

SECOND REGULAR SESSION

# SENATE BILL NO. 727

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CHAPPELLE-NADAL.

Read 1st time January 15, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

5396S.011

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for farmers' markets.

*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  
2 section, to be known as section 144.527, to read as follows:

144.527. 1. In addition to the exemptions granted under this  
2 chapter, there shall also be specifically exempted from state and local  
3 sales and use taxes defined, levied, or calculated under section 32.085,  
4 sections 144.010 to 144.525, sections 144.600 to 144.761, and section  
5 238.235 all sales of farm products sold at a farmers' market.

6 2. For purposes of this section "farm products" shall mean any  
7 fresh fruits, vegetables, mushrooms, nuts, shell eggs, honey or other bee  
8 products, maple syrup or maple sugar, flowers, nursery stock and other  
9 horticultural commodities, livestock food products, including meat,  
10 milk, cheese, and other dairy products, food products of "aquaculture",  
11 as defined in section 277.024, including fish, oysters, clams, mussels,  
12 and other molluscan shellfish taken from the waters of the state,  
13 products from any tree, vine, or plant and other flowers, or any of the  
14 products listed in this subsection that have been processed by the  
15 participating farmer, including, but not limited to, baked goods made  
16 with farm products.

17 3. For purposes of this section "farmers' market" shall mean an  
18 individual farmer or a cooperative or nonprofit enterprise or  
19 association that consistently occupies a given site throughout the  
20 season, which operates principally as a common marketplace for an  
21 individual farmer or a group of farmers to sell farm products directly

22 to consumers, and where the products sold are produced by the  
23 participating farmers with the sole intent and purpose of generating a  
24 portion of household income.

25 4. The provisions of this section do not apply to any person or  
26 entity with estimated total annual sales of twenty-five thousand dollars  
27 or more from participating in farmers' markets.

✓

Unofficial

Bill

Copy