

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/House Bill No. 2400, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "130.029. 1. Nothing herein contained shall be
4 construed to prohibit any corporation organized under any
5 general or special law of this state, or any other state or
6 by an act of the Congress of the United States or any labor
7 organization, cooperative association or mutual association
8 from making any contributions or expenditures, provided:

9 (1) That the board of directors of any corporation by
10 resolution has authorized contributions or expenditures, or
11 by resolution has authorized a designated officer to make
12 such contributions or expenditures; or

13 (2) That the members of any labor organization,
14 cooperative association or mutual association have
15 authorized contributions or expenditures by a majority vote
16 of the members present at a duly called meeting of any such
17 labor organization, cooperative association or mutual
18 association or by such vote has authorized a designated
19 officer to make such contributions or expenditures.

20 2. No provision of this section shall be construed to
21 authorize contributions or expenditures otherwise prohibited
22 by, or to change any necessary percentage of vote otherwise
23 required by, the articles of incorporation or association or
24 bylaws of such labor organization, corporation, cooperative
25 or mutual association.

26 3. Authority to make contributions or expenditures as
27 authorized by this section shall be adopted by general or
28 specific resolution. This resolution shall state the total
29 amount of contributions or expenditures authorized, the
30 purposes of such contributions or expenditures and the time
31 period within which such authority shall exist.

32 4. (1) Any limited liability company that is duly
33 registered pursuant to chapter 347 and that has not elected
34 to be classified as a corporation under the federal tax code
35 may make contributions to any committee if the limited
36 liability company has:

37 (a) Been in existence for at least one year prior to
38 such contribution; and

39 (b) Electronically filed with the Missouri ethics
40 commission indicating that the limited liability company is
41 a legitimate business with a legitimate business interest
42 and is not created for the sole purpose of making campaign
43 contributions.

44 (2) The Missouri ethics commission shall develop a
45 method for limited liability companies to use for purposes
46 of paragraph (b) of subdivision (1) of this subsection. The
47 commission shall post all information submitted pursuant to
48 this subdivision on its website on a public page in a
49 searchable format.

50 143.081. 1. A resident individual, resident estate,
51 and resident trust shall be allowed a credit against the tax
52 otherwise due pursuant to sections 143.005 to 143.998 for
53 the amount of any income tax imposed for the taxable year by
54 another state of the United States (or a political
55 subdivision thereof) or the District of Columbia on income
56 derived from sources therein and which is also subject to
57 tax pursuant to sections 143.005 to 143.998. For purposes
58 of this subsection, the phrase "income tax imposed" shall be

59 that amount of tax before any income tax credit allowed by
60 such other state or the District of Columbia if the other
61 state or the District of Columbia authorizes a reciprocal
62 benefit for residents of this state.

63 2. The credit provided pursuant to this section shall
64 not exceed an amount which bears the same ratio to the tax
65 otherwise due pursuant to sections 143.005 to 143.998 as the
66 amount of the taxpayer's Missouri adjusted gross income
67 derived from sources in the other taxing jurisdiction bears
68 to the taxpayer's Missouri adjusted gross income derived
69 from all sources. In applying the limitation of the
70 previous sentence to an estate or trust, Missouri taxable
71 income shall be substituted for Missouri adjusted gross
72 income. If the tax of more than one other taxing
73 jurisdiction is imposed on the same item of income, the
74 credit shall not exceed the limitation that would result if
75 the taxes of all the other jurisdictions applicable to the
76 item were deemed to be of a single jurisdiction.

77 3. (1) For the purposes of this section, in the case
78 of an S corporation, each resident S shareholder shall be
79 considered to have paid a tax imposed on the shareholder in
80 an amount equal to the shareholder's pro rata share of any
81 net income tax paid by the S corporation to a state which
82 does not measure the income of shareholders on an S
83 corporation by reference to the income of the S corporation
84 or where a composite return and composite payments are made
85 in such state on behalf of the S shareholders by the S
86 corporation.

87 (2) A resident S shareholder shall be eligible for a
88 credit issued pursuant to this section in an amount equal to
89 the shareholder's pro rata share of any income tax imposed
90 pursuant to chapter 143 on income derived from sources in
91 another state of the United States, or a political

92 subdivision thereof, or the District of Columbia, and which
93 is subject to tax pursuant to chapter 143 but is not subject
94 to tax in such other jurisdiction.

95 4. For purposes of subsection 3 of this section, in
96 the case of an S corporation that is a bank chartered by a
97 state, the Office of Thrift Supervision, or the comptroller
98 of currency, each Missouri resident S shareholder of such
99 out-of-state bank shall qualify for the shareholder's pro
100 rata share of any net tax paid, including a bank franchise
101 tax based on the income of the bank, by such S corporation
102 where bank payment of taxes are made in such state on behalf
103 of the S shareholders by the S bank to the extent of the tax
104 paid.

105 143.436. 1. This section shall be known and may be
106 cited as the "SALT Parity Act".

107 2. For the purposes of this section, the following
108 terms shall mean:

109 (1) "Affected business entity", any partnership or S
110 corporation that elects to be subject to tax pursuant to
111 subsection 10 of this section;

112 (2) "Direct member", a member that holds an interest
113 directly in an affected business entity;

114 (3) "Indirect member", a member that itself holds an
115 interest, through a direct or indirect member that is a
116 partnership or an S corporation, in an affected business
117 entity;

118 (4) "Member":

119 (a) A shareholder of an S corporation;

120 (b) A partner in a general partnership, a limited
121 partnership, or a limited liability partnership; or

122 (c) A member of a limited liability company that is
123 treated as a partnership or S corporation for federal income
124 tax purposes;

125 (5) "Partnership", the same meaning as provided in 26
126 U.S.C. Section 7701(a)(2). The term "partnership" shall
127 include a limited liability company that is treated as a
128 partnership for federal income tax purposes;

129 (6) "S corporation", a corporation or limited
130 liability company that is treated as an S corporation for
131 federal income tax purposes;

132 (7) "Tax year", the tax year of a partnership or S
133 corporation for federal income tax purposes.

134 3. (1) Notwithstanding any provision of law to the
135 contrary, a tax is hereby imposed on each affected business
136 entity that is a partnership and that is doing business in
137 this state. Such affected business entity shall, at the
138 time that the affected business entity's return is due, pay
139 a tax in an amount equal to the sum of the separately and
140 nonseparately computed items, as described in 26 U.S.C.
141 Section 702(a), of the affected business entity, to the
142 extent derived from or connected with sources within this
143 state, as determined pursuant to section 143.455, decreased
144 by the deduction allowed under 26 U.S.C. Section 199A
145 computed as if such deduction was allowed to be taken by the
146 affected business entity for federal tax purposes, and
147 increased or decreased by any modification made pursuant to
148 section 143.471 that relates to an item of the affected
149 business entity's income, gain, loss, or deduction, to the
150 extent derived from or connected with sources within this
151 state, as determined pursuant to section 143.455, with such
152 sum multiplied by the highest rate of tax used to determine
153 a Missouri income tax liability for an individual pursuant
154 to section 143.011. An affected entity paying the tax
155 pursuant to this subsection shall include with the payment
156 of such taxes each report provided to a member pursuant to
157 subsection 7 of this section.

158 (2) If the amount calculated pursuant to subdivision
159 (1) of this section results in a net loss, such net loss may
160 be carried forward to succeeding tax years for which the
161 affected business entity elects to be subject to tax
162 pursuant to subsection 11 of this section until fully used.

163 4. (1) Notwithstanding any provision of law to the
164 contrary, a tax is hereby imposed on each affected business
165 entity that is an S corporation and that is doing business
166 in this state. Such affected business entity shall, at the
167 time that the affected business entity's return is due, pay
168 a tax in an amount equal to the sum of the separately and
169 nonseparately computed items, as described in 26 U.S.C.
170 Section 1366, of the affected business entity, to the extent
171 derived from or connected with sources within this state, as
172 determined pursuant to section 143.455, decreased by the
173 deduction allowed under 26 U.S.C. Section 199A computed as
174 if such deduction was allowed to be taken by the affected
175 business entity for federal tax purposes, and increased or
176 decreased by any modification made pursuant to section
177 143.471 that relates to an item of the affected business
178 entity's income, gain, loss, or deduction, to the extent
179 derived from or connected with sources within this state, as
180 determined pursuant to section 143.455, with such sum
181 multiplied by the highest rate of tax used to determine a
182 Missouri income tax liability for an individual pursuant to
183 section 143.011. An affected entity paying the tax pursuant
184 to this subsection shall include with the payment of such
185 taxes each report provided to a member pursuant to
186 subsection 7 of this section.

187 (2) If the amount calculated pursuant to subdivision
188 (1) of this section results in a net loss, such net loss may
189 be carried forward to succeeding tax years for which the

190 affected business entity elects to be subject to tax
191 pursuant to subsection 11 of this section until fully used.

192 5. If an affected business entity is a direct or
193 indirect member of another affected business entity, the
194 member affected business entity shall, when calculating its
195 net income or loss pursuant to subsections 3 or 4 of this
196 section, subtract its distributive share of income or add
197 its distributive share of loss from the affected business
198 entity in which it is a direct or indirect member to the
199 extent that the income or loss was derived from or connected
200 with sources within this state, as determined pursuant to
201 section 143.455.

202 6. A nonresident individual who is a member shall not
203 be required to file an income tax return pursuant to this
204 chapter for a tax year if, for such tax year, the only
205 source of income derived from or connected with sources
206 within the state for such member, or the member and the
207 member's spouse if a joint federal income tax return is or
208 shall be filed, is from one or more affected business
209 entities and such affected business entity or entities file
210 and pay the tax due under this section.

211 7. Each partnership and S corporation shall report to
212 each of its members, for each tax year, such member's direct
213 pro rata share of the tax imposed pursuant to this section
214 on such partnership or S corporation if it is an affected
215 business entity and its indirect pro rata share of the tax
216 imposed on any affected business entity in which such
217 affected business entity is a direct or indirect member.

218 8. (1) Each member that is subject to the tax imposed
219 pursuant to section 143.011 shall be entitled to a credit
220 against the tax imposed pursuant to section 143.011. Such
221 credit shall be in an amount equal to such member's direct
222 and indirect pro rata share of the tax paid pursuant to this

223 section by any affected business entity of which such member
224 is directly or indirectly a member.

225 (2) If the amount of the credit authorized by this
226 subsection exceeds such member's tax liability for the tax
227 imposed pursuant to section 143.011, the excess amount shall
228 not be refunded but may be carried forward to each
229 succeeding tax year until such credit is fully taken.

230 9. (1) Each member that is subject to the tax imposed
231 pursuant to section 143.011 as a resident or part-year
232 resident of this state shall be entitled to a credit against
233 the tax imposed pursuant to section 143.011 for such
234 member's direct and indirect pro rata share of taxes paid to
235 another state of the United States or to the District of
236 Columbia, on income of any partnership or S corporation of
237 which such person is a member that is derived therefrom,
238 provided the taxes paid to another state of the United
239 States or to the District of Columbia results from a tax
240 that the director of revenue determines is substantially
241 similar to the tax imposed pursuant to this section. Any
242 such credit shall be calculated in a manner to be prescribed
243 by the director of revenue, provided such calculation is
244 consistent with the provisions of this section, and further
245 provided that the limitations provided in subsection 2 of
246 section 143.081 shall apply to the credit authorized by this
247 subsection.

248 (2) If the amount of the credit authorized by this
249 subsection exceeds such member's tax liability for the tax
250 imposed pursuant to section 143.011, the excess amount shall
251 not be refunded and shall not be carried forward.

252 10. (1) Each corporation that is subject to the tax
253 imposed pursuant to section 143.071 and that is a member
254 shall be entitled to a credit against the tax imposed
255 pursuant to section 143.071. Such credit shall be in an

256 amount equal to such corporation's direct and indirect pro
257 rata share of the tax paid pursuant to this section by any
258 affected business entity of which such corporation is
259 directly or indirectly a member. Such credit shall be
260 applied after all other credits.

261 (2) If the amount of the credit authorized by this
262 subsection exceeds such corporation's tax liability for the
263 tax imposed pursuant to section 143.071, the excess amount
264 shall not be refunded but may be carried forward to each
265 succeeding tax year until such credit is fully taken.

266 11. A partnership or an S corporation may elect to
267 become an affected business entity that is required to pay
268 the tax pursuant to this section in any tax year. A
269 separate election shall be made for each taxable year. Such
270 election shall be made on such form and in such manner as
271 the director of revenue may prescribe by rule. An election
272 made pursuant to this subsection shall be signed by:

273 (1) Each member of the electing entity who is a member
274 at the time the election is filed; or

275 (2) Any officer, manager, or member of the electing
276 entity who is authorized to make the election and who
277 attests to having such authorization under penalty of
278 perjury.

279 12. The provisions of sections 143.425 and 143.601
280 shall apply to any modifications made to an affected
281 business entity's federal return, and such affected business
282 entity shall pay any resulting underpayment of tax to the
283 extent not already paid pursuant to section 143.425.

284 13. (1) With respect to an action required or
285 permitted to be taken by an affected business entity
286 pursuant to this section, a proceeding under section 143.631
287 for reconsideration by the director of revenue, an appeal to
288 the administrative hearing commission, or a review by the

289 judiciary with respect to such action, the affected business
290 entity shall designate an affected business entity
291 representative for the tax year, and such affected business
292 entity representative shall have the sole authority to act
293 on behalf of the affected business entity, and the affected
294 business entity's members shall be bound by those actions.

295 (2) The department of revenue may establish reasonable
296 qualifications and procedures for designating a person to be
297 the affected business entity representative.

298 (3) The affected business entity representative shall
299 be considered an authorized representative of the affected
300 business entity and its members under section 32.057 for the
301 purposes of compliance with this section, or participating
302 in a proceeding described in subdivision (1) of this
303 subsection.

304 14. The provisions of this section shall only apply to
305 tax years ending on or after December 31, 2022.

306 15. The department of revenue may promulgate rules to
307 implement the provisions of this section. Any rule or
308 portion of a rule, as that term is defined in section
309 536.010, that is created under the authority delegated in
310 this section shall become effective only if it complies with
311 and is subject to all of the provisions of chapter 536 and,
312 if applicable, section 536.028. This section and chapter
313 536 are nonseverable and if any of the powers vested with
314 the general assembly pursuant to chapter 536 to review, to
315 delay the effective date, or to disapprove and annul a rule
316 are subsequently held unconstitutional, then the grant of
317 rulemaking authority and any rule proposed or adopted after
318 August 28, 2022, shall be invalid and void.

319 144.010. 1. The following words, terms, and phrases
320 when used in sections 144.010 to 144.525 have the meanings

321 ascribed to them in this section, except when the context
322 indicates a different meaning:

323 (1) "Admission" includes seats and tables, reserved or
324 otherwise, and other similar accommodations and charges made
325 therefor and amount paid for admission, exclusive of any
326 admission tax imposed by the federal government or by
327 sections 144.010 to 144.525;

328 (2) "Business" includes any activity engaged in by any
329 person, or caused to be engaged in by him, with the object
330 of gain, benefit or advantage, either direct or indirect,
331 and the classification of which business is of such
332 character as to be subject to the terms of sections 144.010
333 to 144.525. A person is "engaging in business" in this
334 state for purposes of sections 144.010 to 144.525 if such
335 person engages in business activities within this state or
336 maintains a place of business in this state under section
337 144.605. The isolated or occasional sale of tangible
338 personal property, service, substance, or thing, by a person
339 not engaged in such business, does not constitute engaging
340 in business within the meaning of sections 144.010 to
341 144.525 unless the total amount of the gross receipts from
342 such sales, exclusive of receipts from the sale of tangible
343 personal property by persons which property is sold in the
344 course of the partial or complete liquidation of a
345 household, farm or nonbusiness enterprise, exceeds three
346 thousand dollars in any calendar year. The provisions of
347 this subdivision shall not be construed to make any sale of
348 property which is exempt from sales tax or use tax on June
349 1, 1977, subject to that tax thereafter;

350 (3) "Captive wildlife", includes but is not limited to
351 exotic partridges, gray partridge, northern bobwhite quail,
352 ring-necked pheasant, captive waterfowl, captive white-
353 tailed deer, captive elk, and captive furbearers held under

354 permit issued by the Missouri department of conservation for
355 hunting purposes. The provisions of this subdivision shall
356 not apply to sales tax on a harvested animal;

357 (4) "Gross receipts", except as provided in section
358 144.012, means the total amount of the sale price of the
359 sales at retail including any services other than charges
360 incident to the extension of credit that are a part of such
361 sales made by the businesses herein referred to, capable of
362 being valued in money, whether received in money or
363 otherwise; except that, the term gross receipts shall not
364 include the sale price of property returned by customers
365 when the full sale price thereof is refunded either in cash
366 or by credit. In determining any tax due under sections
367 144.010 to 144.525 on the gross receipts, charges incident
368 to the extension of credit shall be specifically exempted.
369 For the purposes of sections 144.010 to 144.525 the total
370 amount of the sale price above mentioned shall be deemed to
371 be the amount received. It shall also include the lease or
372 rental consideration where the right to continuous
373 possession or use of any article of tangible personal
374 property is granted under a lease or contract and such
375 transfer of possession would be taxable if outright sale
376 were made and, in such cases, the same shall be taxable as
377 if outright sale were made and considered as a sale of such
378 article, and the tax shall be computed and paid by the
379 lessee upon the rentals paid. The term gross receipts shall
380 not include usual and customary delivery charges that are
381 stated separately from the sale price;

382 (5) "Instructional class", includes any class, lesson,
383 or instruction intended or used for teaching;

384 (6) "Livestock", cattle, calves, sheep, swine, ratite
385 birds, including but not limited to, ostrich and emu,
386 aquatic products as described in section 277.024, llamas,

387 alpaca, buffalo, bison, elk documented as obtained from a
388 legal source and not from the wild, goats, horses, other
389 equine, honey bees, or rabbits raised in confinement for
390 human consumption;

391 (7) "Motor vehicle leasing company" shall be a company
392 obtaining a permit from the director of revenue to operate
393 as a motor vehicle leasing company. Not all persons renting
394 or leasing trailers or motor vehicles need to obtain such a
395 permit; however, no person failing to obtain such a permit
396 may avail itself of the optional tax provisions of
397 subsection 5 of section 144.070, as hereinafter provided;

398 (8) "Person" includes any individual, firm,
399 copartnership, joint adventure, association, corporation,
400 municipal or private, and whether organized for profit or
401 not, state, county, political subdivision, state department,
402 commission, board, bureau or agency, except the state
403 transportation department, estate, trust, business trust,
404 receiver or trustee appointed by the state or federal court,
405 syndicate, or any other group or combination acting as a
406 unit, and the plural as well as the singular number;

407 (9) "Product which is intended to be sold ultimately
408 for final use or consumption" means tangible personal
409 property, or any service that is subject to state or local
410 sales or use taxes, or any tax that is substantially
411 equivalent thereto, in this state or any other state;

412 (10) "Purchaser" means a person who purchases tangible
413 personal property or to whom are rendered services, receipts
414 from which are taxable under sections 144.010 to 144.525;

415 (11) "Research or experimentation activities" are the
416 development of an experimental or pilot model, plant
417 process, formula, invention or similar property, and the
418 improvement of existing property of such type. Research or
419 experimentation activities do not include activities such as

420 ordinary testing or inspection of materials or products for
421 quality control, efficiency surveys, advertising promotions
422 or research in connection with literary, historical or
423 similar projects;

424 (12) "Sale" or "sales" includes installment and credit
425 sales, and the exchange of properties as well as the sale
426 thereof for money, every closed transaction constituting a
427 sale, and means any transfer, exchange or barter,
428 conditional or otherwise, in any manner or by any means
429 whatsoever, of tangible personal property for valuable
430 consideration and the rendering, furnishing or selling for a
431 valuable consideration any of the substances, things and
432 services herein designated and defined as taxable under the
433 terms of sections 144.010 to 144.525;

434 (13) "Sale at retail" means any transfer made by any
435 person engaged in business as defined herein of the
436 ownership of, or title to, tangible personal property to the
437 purchaser, for use or consumption and not for resale in any
438 form as tangible personal property, for a valuable
439 consideration; except that, for the purposes of sections
440 144.010 to 144.525 and the tax imposed thereby: (i)
441 purchases of tangible personal property made by duly
442 licensed physicians, dentists, optometrists and
443 veterinarians and used in the practice of their professions
444 shall be deemed to be purchases for use or consumption and
445 not for resale; and (ii) the selling of computer printouts,
446 computer output or microfilm or microfiche and computer-
447 assisted photo compositions to a purchaser to enable the
448 purchaser to obtain for his or her own use the desired
449 information contained in such computer printouts, computer
450 output on microfilm or microfiche and computer-assisted
451 photo compositions shall be considered as the sale of a
452 service and not as the sale of tangible personal property.

453 Where necessary to conform to the context of sections
454 144.010 to 144.525 and the tax imposed thereby, the term
455 sale at retail shall be construed to embrace:

456 (a) Sales of admission tickets, cash admissions,
457 charges and fees to or in places of amusement, entertainment
458 and recreation, games and athletic events, except amounts
459 paid for any instructional class;

460 (b) Sales of electricity, electrical current, water
461 and gas, natural or artificial, to domestic, commercial or
462 industrial consumers, except as provided in subdivision (12)
463 of subsection 1 of section 144.011;

464 (c) Sales of local and long distance
465 telecommunications service to telecommunications subscribers
466 and to others through equipment of telecommunications
467 subscribers for the transmission of messages and
468 conversations, and the sale, rental or leasing of all
469 equipment or services pertaining or incidental thereto;

470 (d) Sales of service for transmission of messages by
471 telegraph companies;

472 (e) Sales or charges for all rooms, meals and drinks
473 furnished at any hotel, motel, tavern, inn, restaurant,
474 eating house, drugstore, dining car, tourist camp, tourist
475 cabin, or other place in which rooms, meals or drinks are
476 regularly served to the public;

477 (f) Sales of tickets by every person operating a
478 railroad, sleeping car, dining car, express car, boat,
479 airplane, and such buses and trucks as are licensed by the
480 division of motor carrier and railroad safety of the
481 department of economic development of Missouri, engaged in
482 the transportation of persons for hire;

483 (14) "Seller" means a person selling or furnishing
484 tangible personal property or rendering services, on the

485 receipts from which a tax is imposed pursuant to section
486 144.020;

487 (15) The noun "tax" means either the tax payable by
488 the purchaser of a commodity or service subject to tax, or
489 the aggregate amount of taxes due from the vendor of such
490 commodities or services during the period for which he or
491 she is required to report his or her collections, as the
492 context may require; and

493 (16) "Telecommunications service", for the purpose of
494 this chapter, the transmission of information by wire,
495 radio, optical cable, coaxial cable, electronic impulses, or
496 other similar means. As used in this definition,
497 "information" means knowledge or intelligence represented by
498 any form of writing, signs, signals, pictures, sounds, or
499 any other symbols. Telecommunications service does not
500 include the following if such services are separately stated
501 on the customer's bill or on records of the seller
502 maintained in the ordinary course of business:

503 (a) Access to the internet, access to interactive
504 computer services or electronic publishing services, except
505 the amount paid for the telecommunications service used to
506 provide such access;

507 (b) Answering services and one-way paging services;

508 (c) Private mobile radio services which are not two-
509 way commercial mobile radio services such as wireless
510 telephone, personal communications services or enhanced
511 specialized mobile radio services as defined pursuant to
512 federal law; or

513 (d) Cable or satellite television or music services.

514 2. For purposes of the taxes imposed under sections
515 144.010 to 144.525, and any other provisions of law
516 pertaining to sales or use taxes which incorporate the
517 provisions of sections 144.010 to 144.525 by reference, the

518 term manufactured homes shall have the same meaning given it
519 in section 700.010.

520 3. Sections 144.010 to 144.525 may be known and quoted
521 as the "Sales Tax Law".

522 144.011. 1. For purposes of this chapter, and the
523 taxes imposed thereby, the definition of "retail sale" or
524 "sale at retail" shall not be construed to include any of
525 the following:

526 (1) The transfer by one corporation of substantially
527 all of its tangible personal property to another corporation
528 pursuant to a merger or consolidation effected under the
529 laws of the state of Missouri or any other jurisdiction;

530 (2) The transfer of tangible personal property
531 incident to the liquidation or cessation of a taxpayer's
532 trade or business, conducted in proprietorship, partnership
533 or corporate form, except to the extent any transfer is made
534 in the ordinary course of the taxpayer's trade or business;

535 (3) The transfer of tangible personal property to a
536 corporation solely in exchange for its stock or securities;

537 (4) The transfer of tangible personal property to a
538 corporation by a shareholder as a contribution to the
539 capital of the transferee corporation;

540 (5) The transfer of tangible personal property to a
541 partnership solely in exchange for a partnership interest
542 therein;

543 (6) The transfer of tangible personal property by a
544 partner as a contribution to the capital of the transferee
545 partnership;

546 (7) The transfer of tangible personal property by a
547 corporation to one or more of its shareholders as a
548 dividend, return of capital, distribution in the partial or
549 complete liquidation of the corporation or distribution in
550 redemption of the shareholder's interest therein;

551 (8) The transfer of tangible personal property by a
552 partnership to one or more of its partners as a current
553 distribution, return of capital or distribution in the
554 partial or complete liquidation of the partnership or of the
555 partner's interest therein;

556 (9) The transfer of reusable containers used in
557 connection with the sale of tangible personal property
558 contained therein for which a deposit is required and
559 refunded on return;

560 (10) The purchase by persons operating eating or food
561 service establishments, of items of a nonreusable nature
562 which are furnished to the customers of such establishments
563 with or in conjunction with the retail sales of their food
564 or beverage. Such items shall include, but not be limited
565 to, wrapping or packaging materials and nonreusable paper,
566 wood, plastic and aluminum articles such as containers,
567 trays, napkins, dishes, silverware, cups, bags, boxes,
568 straws, sticks and toothpicks;

569 (11) The purchase by persons operating hotels, motels
570 or other transient accommodation establishments, of items of
571 a nonreusable nature which are furnished to the guests in
572 the guests' rooms of such establishments and such items are
573 included in the charge made for such accommodations. Such
574 items shall include, but not be limited to, soap, shampoo,
575 tissue and other toiletries and food or confectionery items
576 offered to the guests without charge;

577 (12) The purchase by persons operating hotels, motels,
578 or other transient accommodation establishments of
579 electricity, electrical current, water, and gas, whether
580 natural or artificial, which are used to heat, cool, or
581 provide water or power to the guests' accommodations of such
582 establishments, including sleeping rooms, meeting and
583 banquet rooms, and any other customer space rented by

584 guests, and which are included in the charge made for such
585 accommodations. Any person required to remit sales tax on
586 such purchases prior to August 28, 2022, shall be entitled
587 to a refund on such taxes remitted;

588 (13) The transfer of a manufactured home other than:

589 (a) A transfer which involves the delivery of the
590 document known as the "Manufacturer's Statement of Origin"
591 to a person other than a manufactured home dealer, as
592 defined in section 700.010, for purposes of allowing such
593 person to obtain a title to the manufactured home from the
594 department of revenue of this state or the appropriate
595 agency or officer of any other state;

596 (b) A transfer which involves the delivery of a
597 "Repossessed Title" to a resident of this state if the tax
598 imposed by this chapter was not paid on the transfer of the
599 manufactured home described in paragraph (a) of this
600 subdivision;

601 (c) The first transfer which occurs after December 31,
602 1985, if the tax imposed by this chapter was not paid on any
603 transfer of the same manufactured home which occurred before
604 December 31, 1985; or

605 ~~[(13)]~~ (14) Charges for initiation fees or dues to:

606 (a) Fraternal beneficiaries societies, or domestic
607 fraternal societies, orders or associations operating under
608 the lodge system a substantial part of the activities of
609 which are devoted to religious, charitable, scientific,
610 literary, educational or fraternal purposes;

611 (b) Posts or organizations of past or present members
612 of the Armed Forces of the United States or an auxiliary
613 unit or society of, or a trust or foundation for, any such
614 post or organization substantially all of the members of
615 which are past or present members of the Armed Forces of the
616 United States or who are cadets, spouses, widows, or

617 widowers of past or present members of the Armed Forces of
618 the United States, no part of the net earnings of which
619 inures to the benefit of any private shareholder or
620 individual; or

621 (c) Nonprofit organizations exempt from taxation under
622 Section 501(c)(7) of the Internal Revenue Code of 1986, as
623 amended.

624 2. The assumption of liabilities of the transferor by
625 the transferee incident to any of the transactions
626 enumerated in the above subdivisions (1) to (8) of
627 subsection 1 of this section shall not disqualify the
628 transfer from the exclusion described in this section, where
629 such liability assumption is related to the property
630 transferred and where the assumption does not have as its
631 principal purpose the avoidance of Missouri sales or use
632 tax."; and

633 Further amend the title and enacting clause accordingly.